# BUDGET 2016/2017

ZULULAND DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA SASE ZULULAND

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## GLOSSARY

**Adjustment Budgets** – it is the formal means by which a municipality may revise its budget during a financial year. Prescribed in section 28 of the Municipal Finance Management Act.

**Allocations**– money received from Provincialor National Government or other municipalities.

**AFS** – Annual Financial Statements.

**Budget** – the financial plan of the municipality.

**Budget related policy** – policy of a municipality affecting or affected by the budget.

**Capital Expenditure** – spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

**Cash Flow Statements** – a statement showing when actual cash will be received and spent by the municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings.

**CFO** – Chief Financial Officer

**DORA** – Division of Revenue Act. An annual legislation indicating the allocations from National Government and Provincial Government

**DWAF** – Department of Water Affairs

**EPWP** – Expanded Public Works Program

**Equitable Share** – a general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

**FMG** – Financial Management Grant

**Fruitless and wasteful expenditure** – expenditure that was made in vain and would have been avoided had reasonable care been exercised

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared

**IDP** –Integrated Development Plan. The main strategic planning document of a municipality

**KPI** – Key Performance Indicators. Measures of service output and/or outcome

**LED** – Local Economic Development

**MFMA** – Municipal Finance Management Act (No. 53 of 2003). The principal piece of legislation relating to municipal finance management

**MIG** – Municipal Infrastructure Grant

**MSIG** – Municipal Systems Improvement Grant

**WSIG** – Water services Infrastructure Grant

**MTREF** – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

**MWIG** – Municipal Water Infrastructure Grant

**Operating Expenditure** – spending on the day to day expenses of a municipality such as general expenses, salaries & wages, and repairs & maintenance

**R & M** – Repairs and Maintenance

**SCM** - Supply Chain Management

**SSBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget statements

**Strategic Objectives** - the main priorities of a municipality as set out in the IDP Budget spending must contribute towards achievement of these strategic objectives

**Unauthorised Expenditure** – generally spending without or in excess of an approved budget

**Virement** – transfer of budget

**ZDM** – Zululand District Municipality

Zululand
DISTRICT MUNICIPALITY

# 2016/2017 BUDGET PRESENTATION BY ZDM MAYOR, HIS WORSHIP, CLLR M A HLATSHWAYO

## ZDM MAYOR'S FINANCIAL REPORT FOREWORD

The Zululand District Municipality proposed Budget for the 2016/2017 financial year is R902,702,597.This means that the total Budget decreased by R81,650,284.00 compared to the previous year's R984 360 881.

This budget will assist us in providing service delivery to about one million citizens of this District because we are still committed to improving the quality of life of our communities.

The 2016/2017 Budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for the 2017/2018 and 2018/2019 are indicative of the medium term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure.

## CAPITAL BUDGET

In the 2016/2017 Budget our Capital Budget has decreased by 16.6% from R 526 995 187in 2015/2016to R 439 325 000. This was as a result

of decrease in capital grant allocationsand phasing out of some grants as compared to previous financial years.

This decrease on our grants means that our capacity as a District Municipality which is providing water and sanitation and other functions, has been further strained. We will also pay attention to the following responsibilities:

- Municipal airports;
- Municipal roads;
- Fire fighting;
- Disaster management;
- Solid waste;
- Municipal health services;
- District tourism.

## OPERATING BUDGET

The Operating Budget for the 2016/2017 financial has increased by 1% from R 457 365 695to R463 385 597. This slight increase is as a result of cost contentment measures highlighted by the National Treasury.

We will continue to provide better service to our communities.

## CONCLUSION

We are aware of the critical backlogs in water and sanitation provision, and we are also speeding up the construction of the 10 Regional Water Schemes, the Nkonjeni, Mandlakazi, Usuthu, Simdlangentsha West, Simdlangentsha Central, Simdlangentsha East, Hlahlindlela, Khambi, Coronation and Mkuze regional water schemes.

Although these schemes are still under construction, it is worth noting that a number of communities are already enjoying their benefits as they are already drawing water from them.

I want to assure all our communities that we are still committed in solving water related problems and as in the previous years, a large chunk/percentage of our budget in this financial year will go towards water provision programmes.

In order to achieve success, we are aware that it is critical to maintain good working relationship with traditional leadership (Amakhosi and Izinduna) as most of the land in our District is under their control. We have taken a decision to employ Izinduna in all projects taking place in their areas in order to ensure that we are guaranteed co-operation from communities we are working with.

As Mayor of Zululand District I will strive to run a corrupt free municipality, and we will also continue to maintain our record of clean governance as proven by our 14 years of unqualified audit reports and two Clean Audit Outcomes in conservative years; the 2013/2014 and 2014/2015 financial years.

I also want to assure our community that our District Municipality will continue to be sensitive to all community issues with the aim of assisting or solving them.

With the budget available to us we will still continue with all our old programmes, Poverty Alleviation, Local Economic Development (LED); Community Participation, Youth and Women's day celebrations, host the Elderly and the Children's Christmas parties the ZDM 56km Ulundi/Nongoma Ultra Marathon and many more others, because our aim is to make a difference in the lives of our people.

I thank you.

# ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM MINUTES OF THE FULL COUNCIL MEETING HELD ON 30 MARCH 2016

**ZDMC: 16/381** **FILE NUMBER: 5/1**

**ANNUAL BUDGET 2016/2017**

With Cllrs MB Mabaso and LS Dumakude proposing and seconding respectively; it was

**RESOLVED THAT:**

The council resolves that:
That in terms of section 24 of the Municipal Finance Management Act 56 of 2003, the Annual budget of the municipality for the financial year 2016/17 and indicative allocations for the two projected outer years 2017/18 and 2018/19 be tabled as set-out in the following tables:

- Table A1 Budget Summary.
- Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification).
- Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote).
- Table A4 Budgeted Financial Performance (revenue and expenditure).
- Table A5 Budgeted Capital expenditure by vote, standard classification and funding.

That the financial position, cash flow, cash backed reserve/accumulated surplus, asset management and basic delivery targets are adopted as set out in the following tables:

- Table A6 Budgeted Financial Position.
- Table A7 Budgeted Cash Flows
- Table A8 Cash backed reserves/accumulated surplus reconciliation

- Table A9 Asset Management
- Table A10 Basic service delivery measurements

The Municipal Manager to be authorized to proceed with the procedure as stipulated in the MFMA and in terms of the guidelines stipulated by the Minister in terms of Section 168(1) of the Act.

The grants be accepted and approved with appreciation.

The Quality Certificate be approved.

**Recommendations:**

Municipal manager has recommended the cost-containment measures on the subsistence and travelling, entertainment and receptions and other expenses.

**CERTIFIED A TRUE COPY OF THE ORIGINAL**

Certified Copy of the Minutes
Michael Nkosinathi Shandu
HOD Corporate Services
Item Number: ZOMC:161/381
Meeting Date: 30/03/2016
Signature:

## EXECUTIVE SUMMARY

## ANNUAL BUDGET 2016/2017

The Zululand District Municipality Budget for the 2016/2017 financial year is R902 710 597.This means that the total Budget decreased by R81 650 284 compared to the previous year's R984 360 881.

This budget will assist us in providing service delivery to about one million citizens of this District because we are still committed toimproving the quality of life of our communities

In terms of section 16 (1) of the Municipal Finance Management Act, Act No.56 of 2003, the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

The 2016/2017 budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2017/2018 and 2018/2019 are indicative in terms of the medium term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure

**Medium term service delivery objectives as stated in the Integrated Development Plan (IDP):**

The medium term service delivery objectives of Zululand District Municipality include the following strategic focus areas and objectives:

**Service delivery - Primarily** focusing on the eradication of water and sanitation backlogs through the implementation of regional schemes. Our ultimate objective is to progressively provide a cost effective, reliable water services at a good quality to all potential consumers in the district.

**Economic development-** The objective is to improve the economy of the district through the creation of job opportunities and additional economic activities.

**Social development-** The objective is to reduce the occurrence and impact of HIV/Aids and to develop and empower youth, gender and communities in the district.

**Institutional development-** The focus is on employment equity with the objective of transforming the municipality and capacity development for effective service delivery.

**Financial management-** our objective is to ensure sound financial management by promoting good financial practices with a view of ensuring a financially viable municipality.

**Good governance and public participation-** The objectives are to promote good governance, accountability and transparency; to operate the municipality at a minimum risk level.

**Other focus areas include:**

- Municipal airports
- Municipal roads
- Fire fighting
- Disaster management
- Solid waste
- Municipal health services
- District tourism

**Financial implications of the medium term service delivery objectives:**

As a water services authority, ZDM spends a substantial portion of the municipal infrastructure grant (MIG) on water and sanitation projects. The recovery rate of water tariffs is very low due to the fact that the population within the district is predominantly rural and poor such that the level of service in these areas takes the form of communal stand pipes. As a result, the water is provided as a free basic service with no recovery at all.

As a rural node, the district does not have major industries and economic hubs. As a result, Unemployment is rife and cross subsidization is not possible. Therefore, the district is heavily dependent on grant funding to implement its mandate in terms of the constitution of the Republic.

**Linkages between the budget, the IDP and political priorities**

Firstly, the budget timetable and the IDP process plan are aligned through an integrated time schedule.

Secondly, the IDP is prepared and the projects therefore are included in the budget.

Moreover, the financial plan comprising the total budget, among other items, is included in the IDP.

Finally, the implementation of water and sanitation projects and other assigned functions through the structures Act constitutes compliance with National, Provincial and Local development goals to eradicate backlogs of the past.

Municipality have conducted the public participation based on the tabled budget and Provincial Treasury recommendation have been taken into account. The budget is summarized in more detail in the budget schedules.

The budget is summarized in more detail in the budget schedules.

**MAIN BUDGET SUMMARY**

| | **2016/2017** | **2017/2018** | **%** |
|---|---|---|---|
| Total operating budget | R 457 365 695 | R 463 385 597 | 1 |
| Capital budget | R 526 995 187 | R 439 575 000 | -16 |
| **Total budget** | **R 984 360 881** | **R 902 710 597** | **-8** |

The total budget decreased by**R 81 650 284**

With the above background, it is important to highlight the major causes for such increases and decreases in both the operating and capital budgets. This will be done through the highlights section. Firstly, the operating budget will be reviewed. Thereafter, the Capital budget will be subjected to a review. The comments are as follows:

**HIGHLIGHTS OF THE EXPENDITURE**

**OPERATING EXPENDITURE**

- **Employee Related Costs**

The employee related costs comprises 33% of the total operating budget. The primary reason for the salaries to remain the same is the termination of group life and the increase of 5.7% as proposed by circular

- **Remuneration of Councilors**

A 5.7% increment for Councilor's remuneration is provided for.

- **Working Capital Reserve**

This is the provision for doubtful debts as a result of a non-collection level. Itis based on the projected inflation level.

### ❖ Depreciation

This is a non-cash item budgeted for as per the stipulation of the new accounting standards and is funded from backlog depreciation. The increase is based preliminary 2015/2016 depreciation calculation taking into account those assets that are still in progress but will be completed by next financial year.

### ❖ Collection costs

This is a provision for collection costs and legal fees by external parties. The provision has remained the same due to planned vigorous collection including the use of collection agents.

### ❖ Repairs and Maintenance

**Buildings**

The budgeted amount is for the maintenance of municipal buildings.

**Vehicles**

The increase is provided for due to the high expenditure on maintenance of the water tankers and the poor conditions of vehicles.

**Operation Rural Water Schemes**

These funds are set aside for the maintenance of rural water schemes and to ensure sustainability of such schemes.

**Refurbishmentandmaintenance**

This is the provision based on the fact that Water and sanitation treatment plants need to be refurbished regularly to ensure sustainable and reliable water supply.

### ❖ Bulk Water Purification and Sewerage Treatment

Bulk sewerage treatment and bulk water purification is based on the existing contract and trend. In addition a budget has been set aside for the purchase of raw water from the Department of Water and Sanitation.

Bulk electricity has also remained the same based on current expenditure; it is expected to be below average increment by Eskom (9.4%) and the contribution

towards the new electricity network for the Water and Waste Water Treatment plants

❖ **Grants and Subsidies Paid**

The Grants and Subsidies have been phased out as there are no more grants received as part of equitable share.

❖ **General Expenses**

Items with direct impact on communities include the following:

| | **R** |
|---|---|
| Disaster Portfolio Projects | 1,200,000 |
| Poverty Alleviation | 1 700 000 |
| Local Economic Development (LED) | 3,200,000 |
| Community Development | 2,500,000 |
| Emergency Water | 21,120,000 |
| Budget and IDP Community Participation | 8,000,000 |
| Women's Day Celebration | 550,000 |
| Annual report back/State of the District Address | 750,000 |
| Elderly Function | 2,200,000 |
| Kids Christmas Party | 750,000 |
| Marathon | 1,200,000 |
| SALGA Games | 3,500,000 |
| Mayoral Cup | 550,000 |
| LED Ward Projects (R60000 per ward):<br>• Abaqulusi<br>• Edumbe | <br>1,320,000<br>480,000 |

| | |
|---|---|
| • Pongola<br>• Nongoma<br>• Ulundi | 840,000<br>1,260,000<br>1,440,000 |
| Widows & Orphans | 1,780,000 |
| Tourism Portfolio Project | 400,000 |
| Youth Day Celebration | 550,000 |
| Women Summit | 250,000 |
| Water Loss Reduction | 2,000,000 |
| External Bursaries | 660,000 |
| Indigenous Games | 250,000 |
| Disability Programmes | 250,000 |
| HIV/AIDS healthcare centre | 300,000 |
| Youth Affairs | 100,000 |
| School Uniforms | 250,000 |
| **Total Community and Social Expenditure** | **R 59 310 000** |

**CAPITAL EXPENDITURE**

The capital projects budgeted for are as follows:

**Revenue contributions (own funds)**

**R**

| | |
|---|---|
| computers | 500,000 |
| Furniture | 200 000 |
| Software licenses | 1,000,000 |
| **Sub Total** | **1,700,000** |

| | |
|---|---|
| DWA-Funds<br>• *DWA Grant has decreased from R185 000 000 to R108 011 000* | R 108 011 000 |
| MIG Funds<br>• *MIG has decreased by R 3 045 000 from R221 359 000 to R218 314 000* | 218 314 000 |
| Water services infrastructure Gant | R 109 071 000 |
| Rural Roads Asset Management<br>*has increased by R6000 from R 2,167, 000* | 2,229,000 |
| **Sub Total** | **R 437 625 000** |

**Total Capital** **R 439 325 000**

## HIGHLIGHTS OF INCOME

## OPERATING INCOME

The sources of funding are important to ensure that the budget is actually funded and cash backed. The following items warrant specific mention:

### ❖ SALE OF WATER AND SEWERAGE FEES

Sale of water is based on the proposed tariff structure. The amounts budgeted for has taken into account the level of billing and as a result, an amount of **R 3 594 000** has been set aside as a provision for working capital reserve (provision for non-collection).

### ❖ RENT OF FACILITIES

The income is expected from renting of park homesthat are used by WSSA and IEC as offices. The budget is based on contractual agreement.

### ❖ INTEREST INCOME

Interest Income is expected to be R2000 000 due to accelerated project implementation which reduces funds available for investment. MIG and RBIG have multi-year contracts and there are no delays in project implementation.

### ❖ EQUITABLE SHARE

Equitable share has increases by R25 128 000 from R 322 706 000 to R 347 834 000

### ❖ OTHER OPERATING GRANTS INCOME EXPECTED

| | |
|---|---|
| Indonsa Grant | R 1 911 000 |
| EPWP | R 3 624 000 |
| MSIG | R 1 041 000 |
| SHARED SERVICES | R 250 000 |
| FMG | R 1 250 000 |
| **TOTAL** | **R 8 076 000** |

**CAPITAL INCOME**

The capital expenditure shall be funded as follows:

| | **R** |
|---|---|
| Own revenue | 1,700,000 |
| MIG | 218 314 000 |
| DWA | 108 011 000 |
| Water services infrastructure Grant | 109 071 000 |
| Rural Roads Asset Management | 2 229 000 |
| **TOTAL** | **439,325,000** |

The budget is tabled for the review by public

# Municipal annual budgets and MTREF & supporting tables

Version 2.8

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Elsabe Rossouw
National Treasury
Tel: (012) 315-5534
Electronic submissions
lgdocuments@treasury.gov.za

## Preparation Instructions

Municipality Name: DC26 Zululand

CFO Name:

Tel: Fax:

E-Mail:

Budget for MTREF starting: 2016 Budget Year: 2016/17

Does this municipality have Entities? No

If YES: Identify type of report:

Name Votes & Sub-Votes

### Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

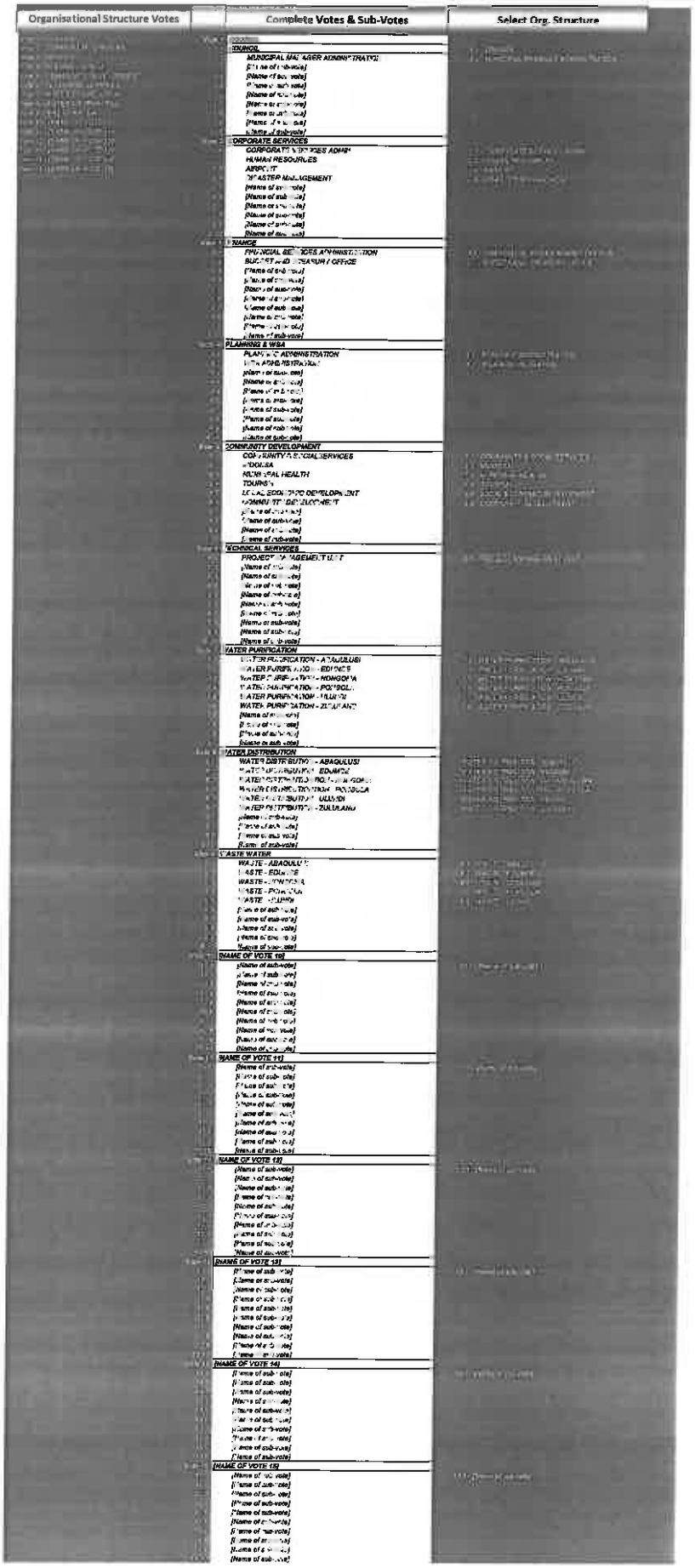
Hide Reference columns on all

Showing / Clearing Highlights

Clear Highlights on all sheets

### Important documents which provide essential assistance

| | |
|---|---|
| MFMA Budget Circulars | Click to view |
| MBRR Budget Formats Guide | Click to view |
| Dummy Budget Guide | Click to view |
| Funding Compliance Guide | Click to view |
| MFMA Return Forms | Click to view |


Organisational Structure Votes
Complete Votes & Sub-Votes
Select Org. Structure
COUNCIL
MUNICIPAL MANAGER ADMINISTRATION
CORPORATE SERVICES
CORPORATE SERVICES ADMIN
HUMAN RESOURCES
ARPCOT
MASTER MANAGEMENT
FINANCE
FINANCIAL SERVICES ADMINISTRATION
BUDGET AND TREASURY OFFICE
PLANNING & WSA
PLANNING ADMINISTRATION
COMMUNITY DEVELOPMENT
COMMUNITY & SOCIAL SERVICES
HOUSING
MUNICIPAL HEALTH
TOURISM
LOCAL ECONOMIC DEVELOPMENT
TECHNICAL SERVICES
PROJECT MANAGEMENT UNIT
WATER PURIFICATION
WATER PURIFICATION - ABAQULUSI
WATER PURIFICATION - EDUMBE
WATER PURIFICATION - NONGOMA
WATER PURIFICATION - PONGOLA
WATER PURIFICATION - ULUNDI
WATER PURIFICATION - ZULULAND
WATER DISTRIBUTION
WATER DISTRIBUTION - ABAQULUSI
WATER DISTRIBUTION - EDUMBE
WATER DISTRIBUTION - NONGOMA
WATER DISTRIBUTION - PONGOLA
WATER DISTRIBUTION - ULUNDI
WATER DISTRIBUTION - ZULULAND
WASTE WATER
WASTE - ABAQULUSI
WASTE - EDUMBE
WASTE - NONGOMA
WASTE - PONGOLA
WASTE - ULUNDI
[NAME OF VOTE 10]
[NAME OF VOTE 11]
[NAME OF VOTE 12]
[NAME OF VOTE 13]
[NAME OF VOTE 14]
[NAME OF VOTE 15]

**DC26 Zululand - Contact information**

| A. GENERAL INFORMATION | |
|---|---|
| **Municipality** | **DC26 Zululand** |
| **Grade** | *1 Grade in terms of the Remuneration of Public Office Bearers Act.* |
| **Province** | **KZN KWAZULU-NATAL** |
| **Web Address** | |
| **e-mail Address** | |

| B. CONTACT INFORMATION | |
|---|---|
| **Postal address:** | |
| P.O. Box | |
| City / Town | |
| Postal Code | |
| **Street address** | |
| Building | |
| Street No. & Name | |
| City / Town | |
| Postal Code | |
| **General Contacts** | |
| Telephone number | |
| Fax number | |

| C. POLITICAL LEADERSHIP | |
|---|---|
| **Speaker:** | **Secretary/PA to the Speaker:** |
| Name | Name |
| Telephone number | Telephone number |
| Cell number | Cell number |
| Fax number | Fax number |
| E-mail address | E-mail address |
| | |
| **Mayor/Executive Mayor:** | **Secretary/PA to the Mayor/Executive Mayor:** |
| Name | Name |
| Telephone number | Telephone number |
| Cell number | Cell number |
| Fax number | Fax number |
| E-mail address | E-mail address |
| **Deputy Mayor/Executive Mayor:** | **Secretary/PA to the Deputy Mayor/Executive Mayor:** |
| Name | Name |
| Telephone number | Telephone number |
| Cell number | Cell number |
| Fax number | Fax number |
| E-mail address | E-mail address |

| D. MANAGEMENT LEADERSHIP | |
|---|---|
| **Municipal Manager:** | **Secretary/PA to the Municipal Manager:** |
| Name | Name |
| Telephone number | Telephone number |
| Cell number | Cell number |
| Fax number | Fax number |
| E-mail address | E-mail address |
| **Chief Financial Officer** | **Secretary/PA to the Chief Financial Officer** |
| Name | Name |
| Telephone number | Telephone number |
| Cell number | Cell number |
| Fax number | Fax number |
| E-mail address | E-mail address |

| **Official responsible for submitting financial information** |
|---|
| Name |
| Telephone number |
| Cell number |
| Fax number |
| E-mail address |
| **Official responsible for submitting financial information** |
| Name |
| Telephone number |
| Cell number |
| Fax number |
| E-mail address |
| **Official responsible for submitting financial information** |
| Name |
| Telephone number |
| Cell number |
| Fax number |
| E-mail address |

## DC26 Zululand - Table A1 Budget Summary

| Description | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Financial Performance** | | | | | | | | | | |
| Property rates | – | – | – | – | – | – | – | – | – | – |
| Service charges | 23 915 | 26 899 | 29 948 | 31 668 | 27 668 | 27 668 | 27 668 | 19 230 | 20 478 | 21 686 |
| Investment revenue | 11 829 | 6 980 | 2 038 | 1 000 | 2 071 | 2 071 | 2 071 | 2 000 | 2 000 | 2 124 |
| Transfers recognised - operational | 290 800 | 306 610 | 305 645 | 336 761 | 331 311 | 331 311 | 331 311 | 355 910 | 385 600 | 416 994 |
| Other own revenue | 2 386 | 3 704 | 12 864 | 95 515 | 101 263 | 101 263 | 101 263 | 87 946 | 84 625 | 58 223 |
| **Total Revenue (excluding capital transfers and contributions)** | 328 930 | 344 194 | 350 495 | 464 944 | 462 314 | 462 314 | 462 314 | 465 086 | 492 703 | 499 027 |
| Employee costs | 113 005 | 128 571 | 144 056 | 149 581 | 152 578 | 152 578 | 152 578 | 153 508 | 169 488 | 194 071 |
| Remuneration of councillors | 6 054 | 6 191 | 6 221 | 6 175 | 6 325 | 6 325 | 6 325 | 6 401 | 6 766 | 7 151 |
| Depreciation & asset impairment | 30 074 | 29 701 | 45 070 | 32 565 | 32 565 | 32 565 | 32 565 | 45 761 | 48 598 | 51 125 |
| Finance charges | 11 | – | – | – | – | – | – | – | – | – |
| Materials and bulk purchases | 67 096 | 76 016 | 74 180 | 84 868 | 79 868 | 79 868 | 79 868 | 79 865 | 84 743 | 87 178 |
| Transfers and grants | 1 042 | 1 829 | 200 | 1 861 | 30 | 30 | 30 | – | – | – |
| Other expenditure | 238 492 | 279 590 | 284 673 | 183 946 | 185 999 | 185 999 | 185 999 | 177 851 | 183 108 | 159 501 |
| **Total Expenditure** | 455 774 | 521 898 | 554 401 | 458 996 | 457 366 | 457 366 | 457 366 | 463 386 | 492 703 | 499 027 |
| **Surplus/(Deficit)** | (126 844) | (177 704) | (203 906) | 5 948 | 4 948 | 4 948 | 4 948 | 1 700 | 0 | (0) |
| Transfers recognised - capital | 359 860 | 366 430 | 353 804 | 497 438 | 522 047 | 522 047 | 522 047 | 437 625 | 431 685 | 379 347 |
| Contributions recognised - capital & contributed assets | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | 233 016 | 188 726 | 149 898 | 503 386 | 526 995 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) for the year** | 233 016 | 188 726 | 149 898 | 503 386 | 526 995 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |
| **Capital expenditure & funds sources** | | | | | | | | | | |
| **Capital expenditure** | **298 512** | 323 512 | 233 167 | 503 386 | 526 995 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |
| Transfers recognised - capital | **294 258** | 309 702 | 229 444 | 497 538 | 522 147 | 522 147 | 522 147 | 437 625 | 431 685 | 379 347 |
| Public contributions & donations | – | – | – | – | – | – | – | – | – | – |
| Borrowing | – | – | – | – | – | – | – | – | – | – |
| Internally generated funds | **4 254** | 13 810 | 3 723 | 5 848 | 4 848 | 4 848 | 4 848 | 1 700 | – | – |
| **Total sources of capital funds** | **298 512** | 323 512 | 233 167 | 503 386 | 526 995 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |
| **Financial position** | | | | | | | | | | |
| Total current assets | **125 487** | 19 646 | 33 035 | 119 460 | 124 189 | 124 189 | 124 189 | 153 943 | 159 263 | 157 536 |
| Total non current assets | **1 765 209** | 2 070 452 | 2 261 588 | 3 154 369 | 3 177 979 | 3 177 979 | 3 177 979 | 3 617 416 | 4 049 156 | 4 428 498 |
| Total current liabilities | **93 955** | 94 292 | 132 667 | 89 000 | 89 000 | 89 000 | 89 000 | 66 000 | 62 900 | 55 700 |
| Total non current liabilities | **5** | 5 | 15 738 | – | – | – | – | – | – | – |
| Community wealth/Equity | **1 796 736** | 1 995 801 | 2 146 217 | 3 184 829 | 3 213 167 | 3 213 167 | 3 213 167 | 3 705 359 | 4 145 519 | 4 530 334 |
| **Cash flows** | | | | | | | | | | |
| Net cash from (used) operating | **245 182** | 219 895 | 191 402 | 522 738 | 549 528 | 549 528 | 549 528 | 486 401 | 484 184 | 452 591 |
| Net cash from (used) investing | **(286 059)** | (314 945) | (231 383) | (503 386) | (479 777) | (479 777) | (479 777) | (439 325) | (431 685) | (379 347) |
| Net cash from (used) financing | **(123)** | – | – | – | – | – | – | – | – | – |
| **Cash/cash equivalents at the year end** | **89 551** | (5 499) | (45 481) | 13 853 | 64 253 | 64 253 | 64 253 | 1 595 | 54 095 | 127 339 |
| **Cash backing/surplus reconciliation** | | | | | | | | | | |
| Cash and investments available | **89 551** | (5 499) | (45 481) | 48 853 | 53 582 | 53 582 | 53 582 | 83 743 | 88 013 | 86 586 |
| Application of cash and investments | **85 456** | 56 737 | 57 855 | 10 988 | 9 132 | 9 132 | 9 132 | 11 867 | 6 091 | (12 472) |
| **Balance - surplus (shortfall)** | **4 095** | (62 237) | (103 336) | 37 865 | 44 450 | 44 450 | 44 450 | 71 876 | 81 922 | 99 058 |
| **Asset management** | | | | | | | | | | |
| Asset register summary (WDV) | **1 761 200** | 2 066 176 | 2 255 212 | 3 151 169 | 3 174 779 | 3 174 779 | 3 614 116 | 3 614 116 | 4 045 806 | 4 425 148 |
| Depreciation & asset impairment | **30 074** | 29 701 | 45 070 | 32 565 | 32 565 | 32 565 | 45 761 | 45 761 | 48 598 | 51 125 |
| Renewal of Existing Assets | – | – | – | – | – | – | – | – | – | – |
| Repairs and Maintenance | **38 259** | 47 330 | 41 115 | 34 035 | 32 597 | 32 597 | 32 597 | 32 597 | 34 593 | 36 633 |
| **Free services** | | | | | | | | | | |
| Cost of Free Basic Services provided | – | – | 848 | 891 | 891 | 891 | 881 | 881 | 969 | 1 065 |
| Revenue cost of free services provided | – | – | – | – | – | – | – | – | – | – |
| **Households below minimum service level** | | | | | | | | | | |
| Water: | – | 57 | 64 | 48 | 48 | 48 | – | – | – | – |
| Sanitation/sewerage: | – | 57 | 46 | 36 | 36 | 36 | – | – | – | – |
| Energy: | – | – | – | – | – | – | – | – | – | – |
| Refuse: | – | – | – | – | – | – | – | – | – | – |

## DC26 Zululand - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

| Standard Classification Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Revenue - Standard** | | | | | | | | | | |
| ***Governance and administration*** | | **307 245** | **294 689** | **314 820** | **423 219** | **422 521** | **422 521** | **439 030** | **468 566** | **475 202** |
| Executive and council | | 9 758 | – | – | – | – | – | – | – | – |
| Budget and treasury office | | 282 206 | 286 592 | 314 820 | 423 219 | 422 521 | 422 521 | 439 030 | 468 566 | 475 202 |
| Corporate services | | 15 281 | 8 097 | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **17 140** | **1 891** | **1 729** | **1 815** | **1 815** | **1 815** | **1 911** | **2 022** | **2 139** |
| Community and social services | | 17 140 | 1 891 | 1 729 | 1 815 | 1 815 | 1 815 | 1 911 | 2 022 | 2 139 |
| Sport and recreation | | – | – | – | – | – | – | – | – | – |
| Public safety | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **4 863** | **9 532** | **3 564** | **3 113** | **3 113** | **3 113** | **3 520** | **4 012** | **2 516** |
| Planning and development | | 4 863 | 9 532 | 3 564 | 3 113 | 3 113 | 3 113 | 3 520 | 4 012 | 2 516 |
| Road transport | | – | – | – | – | – | – | – | – | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **359 543** | **404 513** | **384 186** | **534 236** | **556 912** | **556 912** | **458 250** | **449 788** | **398 517** |
| Electricity | | – | – | – | – | – | – | – | – | – |
| Water | | 353 088 | 397 378 | 375 250 | 534 236 | 556 912 | 556 912 | 452 870 | 444 075 | 392 467 |
| Waste water management | | 6 455 | 7 135 | 8 936 | – | – | – | 5 380 | 5 713 | 6 050 |
| Waste management | | – | – | – | – | – | – | – | – | – |
| ***Other*** | 4 | – | – | – | – | – | – | – | – | – |
| **Total Revenue - Standard** | 2 | **688 790** | **710 624** | **704 299** | **962 382** | **984 361** | **984 361** | **902 711** | **924 388** | **878 374** |
| **Expenditure - Standard** | | | | | | | | | | |
| ***Governance and administration*** | | **100 847** | **136 406** | **151 802** | **174 953** | **179 575** | **179 575** | **190 271** | **205 932** | **209 853** |
| Executive and council | | 32 519 | 53 149 | 44 671 | 49 241 | 50 392 | 50 392 | 39 902 | 39 344 | 41 615 |
| Budget and treasury office | | 68 328 | 35 251 | 35 809 | 64 388 | 64 599 | 64 599 | 78 800 | 83 505 | 68 478 |
| Corporate services | | – | 48 005 | 71 323 | 61 324 | 64 584 | 64 584 | 71 569 | 83 084 | 99 759 |
| ***Community and public safety*** | | **57 303** | **40 419** | **42 797** | **46 565** | **44 387** | **44 387** | **45 899** | **46 725** | **45 307** |
| Community and social services | | 57 303 | 40 419 | 42 797 | 46 565 | 44 387 | 44 387 | 45 899 | 46 725 | 45 307 |
| Sport and recreation | | – | – | – | – | – | – | – | – | – |
| Public safety | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **15 791** | **16 769** | **17 216** | **16 934** | **16 889** | **16 889** | **15 142** | **16 560** | **15 781** |
| Planning and development | | 15 791 | 16 769 | 17 216 | 16 934 | 16 889 | 16 889 | 15 142 | 16 560 | 15 781 |
| Road transport | | – | – | – | – | – | – | – | – | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **281 833** | **328 304** | **342 585** | **220 544** | **216 514** | **216 514** | **212 074** | **223 486** | **228 087** |
| Electricity | | – | – | – | – | – | – | – | – | – |
| Water | | 214 737 | 328 304 | 342 585 | 211 695 | 207 665 | 207 665 | 203 503 | 214 566 | 218 648 |
| Waste water management | | 67 096 | – | – | 8 849 | 8 849 | 8 849 | 8 571 | 8 919 | 9 439 |
| Waste management | | – | – | – | – | – | – | – | – | – |
| ***Other*** | 4 | – | – | – | – | – | – | – | – | – |
| **Total Expenditure - Standard** | 3 | **455 774** | **521 898** | **554 401** | **458 996** | **457 366** | **457 366** | **463 386** | **492 703** | **499 027** |
| **Surplus/(Deficit) for the year** | | **233 016** | **188 726** | **149 898** | **503 386** | **526 995** | **526 995** | **439 325** | **431 685** | **379 347** |

*References*

*1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes*

*2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)*

*3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)*

*4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification*

## DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Revenue by Vote** | 1 | | | | | | | | | |
| Vote 1 - COUNCIL | | 9 758 | – | – | – | – | – | – | – | – |
| Vote 2 - CORPORATE SERVICES | | 15 281 | 8 097 | – | – | – | – | – | – | – |
| Vote 3 - FINANCE | | 282 206 | 286 591 | 314 820 | 420 721 | 422 521 | 422 521 | 439 030 | 468 566 | 475 202 |
| Vote 4 - PLANNING & WSA | | 4 863 | 9 532 | 3 564 | 3 113 | 3 113 | 3 113 | 3 520 | 4 012 | 2 516 |
| Vote 5 - COMMUNITY DEVELOPMENT | | 17 140 | 1 891 | 1 729 | 1 815 | 1 815 | 1 815 | 1 911 | 2 022 | 2 139 |
| Vote 6 - TECHNICAL SERVICES | | 353 088 | 397 378 | 375 250 | 505 065 | 525 244 | 525 244 | 439 020 | 429 310 | 376 831 |
| Vote 7 - WATER PURIFICATION | | – | – | – | – | – | – | – | – | – |
| Vote 8 - WATER DISTRIBUTION | | – | – | – | 31 668 | 31 668 | 31 668 | 13 851 | 14 765 | 15 636 |
| Vote 9 - WASTE WATER | | 6 455 | 7 135 | 8 936 | – | – | – | 5 380 | 5 713 | 6 050 |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – |
| **Total Revenue by Vote** | 2 | **688 790** | **710 624** | **704 299** | **962 382** | **984 361** | **984 361** | **902 711** | **924 388** | **878 374** |
| **Expenditure by Vote** *to be appropriated* | 1 | | | | | | | | | |
| Vote 1 - COUNCIL | | 32 519 | 53 149 | 44 671 | 49 241 | 50 392 | 50 392 | 39 902 | 39 344 | 41 615 |
| Vote 2 - CORPORATE SERVICES | | – | 48 005 | 71 323 | 61 324 | 64 584 | 64 584 | 71 569 | 83 084 | 99 759 |
| Vote 3 - FINANCE | | 68 328 | 35 251 | 35 808 | 64 388 | 64 599 | 64 599 | 78 800 | 83 505 | 68 478 |
| Vote 4 - PLANNING & WSA | | 15 791 | 16 769 | 17 216 | 16 934 | 16 889 | 16 889 | 15 142 | 16 560 | 15 781 |
| Vote 5 - COMMUNITY DEVELOPMENT | | 57 303 | 40 419 | 42 797 | 46 565 | 44 387 | 44 387 | 45 899 | 46 725 | 45 307 |
| Vote 6 - TECHNICAL SERVICES | | – | 105 083 | 111 566 | 22 678 | 18 649 | 18 649 | 21 607 | 22 888 | 24 214 |
| Vote 7 - WATER PURIFICATION | | 214 737 | 114 651 | 110 006 | 82 695 | 82 695 | 82 695 | 84 507 | 89 366 | 98 185 |
| Vote 8 - WATER DISTRIBUTION | | – | 101 312 | 112 767 | 106 322 | 106 322 | 106 322 | 97 389 | 102 313 | 96 248 |
| Vote 9 - WASTE WATER | | 67 096 | 7 259 | 8 246 | 8 849 | 8 849 | 8 849 | 8 571 | 8 919 | 9 439 |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – |
| **Total Expenditure by Vote** | 2 | **455 774** | **521 898** | **554 401** | **458 996** | **457 366** | **457 366** | **463 386** | **492 703** | **499 027** |
| **Surplus/(Deficit) for the year** | 2 | **233 016** | **188 726** | **149 898** | **503 386** | **526 995** | **526 995** | **439 325** | **431 685** | **379 347** |

*References*

*1. Insert 'Vote'; e.g. department, if different to standard classification structure*

*2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)*

*3. Assign share in 'associate' to relevant Vote*

## DC26 Zululand - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Revenue By Source** | | | | | | | | | | | |
| Property rates | 2 | – | – | – | – | – | – | – | – | – | – |
| Property rates - penalties & collection charges | | | | | | | | | | | |
| Service charges - electricity revenue | 2 | – | – | – | – | – | – | – | – | – | – |
| Service charges - water revenue | 2 | 17 460 | 19 764 | 21 012 | 22 768 | 19 928 | 19 928 | 19 928 | 13 851 | 14 765 | 15 636 |
| Service charges - sanitation revenue | 2 | 6 455 | 7 135 | 8 936 | 8 900 | 7 740 | 7 740 | 7 740 | 5 380 | 5 713 | 6 050 |
| Service charges - refuse revenue | 2 | – | – | – | – | – | – | – | – | – | – |
| Service charges - other | | | | | | | | | | | |
| Rental of facilities and equipment | | 106 | 119 | 178 | 158 | 158 | 158 | 158 | 88 | 93 | 99 |
| Interest earned - external investments | | 11 829 | 6 980 | 2 038 | 1 000 | 2 071 | 2 071 | 2 071 | 2 000 | 2 000 | 2 124 |
| Interest earned - outstanding debtors | | 445 | | | | | | | | | |
| Dividends received | | | | | | | | | | | |
| Fines | | | | | | | | | | | |
| Licences and permits | | | | | | | | | | | |
| Agency services | | | | | | | | | | | |
| Transfers recognised - operational | | 290 800 | 306 610 | 305 645 | 336 761 | 331 311 | 331 311 | 331 311 | 355 910 | 385 600 | 416 994 |
| Other revenue | 2 | 1 834 | 3 585 | 12 686 | 95 357 | 101 105 | 101 105 | 101 105 | 87 858 | 84 532 | 58 124 |
| Gains on disposal of PPE | | | | | | | | | | | |
| **Total Revenue (excluding capital transfers and contributions)** | | **328 930** | **344 194** | **350 495** | **464 944** | **462 314** | **462 314** | **462 314** | **465 086** | **492 703** | **499 027** |
| **Expenditure By Type** | | | | | | | | | | | |
| Employee related costs | 2 | 113 005 | 128 571 | 144 056 | 149 581 | 152 578 | 152 578 | 152 578 | 153 508 | 169 488 | 194 071 |
| Remuneration of councillors | | 6 054 | 6 191 | 6 221 | 6 175 | 6 325 | 6 325 | 6 325 | 6 401 | 6 766 | 7 151 |
| Debt impairment | 3 | 2 526 | 6 416 | 8 246 | 3 594 | 3 594 | 3 594 | 3 594 | 3 594 | 3 817 | 4 042 |
| Depreciation & asset impairment | 2 | 30 074 | 29 701 | 45 070 | 32 565 | 32 565 | 32 565 | 32 565 | 45 761 | 48 598 | 51 125 |
| Finance charges | | 11 | | | | | | | | | |
| Bulk purchases | 2 | 67 096 | 76 016 | 74 180 | 84 868 | 79 868 | 79 868 | 79 868 | 79 865 | 84 743 | 87 178 |
| Other materials | 8 | | | | | | | | | | |
| Contracted services | | 47 846 | 60 520 | 55 978 | 47 383 | 47 146 | 47 146 | 47 146 | 47 699 | 36 176 | 38 353 |
| Transfers and grants | | 1 042 | 1 829 | 200 | 1 861 | 30 | 30 | 30 | – | – | – |
| Other expenditure | 4, 5 | 188 120 | 212 654 | 220 449 | 132 969 | 135 259 | 135 259 | 135 259 | 126 558 | 143 115 | 117 106 |
| Loss on disposal of PPE | | | | | | | | | | | |
| **Total Expenditure** | | **455 774** | **521 898** | **554 401** | **458 996** | **457 366** | **457 366** | **457 366** | **463 386** | **492 703** | **499 027** |
| **Surplus/(Deficit)** | | **(126 844)** | **(177 704)** | **(203 906)** | **5 948** | **4 948** | **4 948** | **4 948** | **1 700** | **0** | **(0)** |
| Transfers recognised - capital | | 359 860 | 366 430 | 353 804 | 497 438 | 522 047 | 522 047 | 522 047 | 437 625 | 431 685 | 379 347 |
| Contributions recognised - capital | 6 | – | – | – | – | – | – | – | – | – | – |
| Contributed assets | | | | | | | | | | | |
| **Surplus/(Deficit) after capital transfers & contributions** | | **233 016** | **188 726** | **149 898** | **503 386** | **526 995** | **526 995** | **526 995** | **439 325** | **431 685** | **379 347** |
| Taxation | | | | | | | | | | | |
| **Surplus/(Deficit) after taxation** | | **233 016** | **188 726** | **149 898** | **503 386** | **526 995** | **526 995** | **526 995** | **439 325** | **431 685** | **379 347** |
| Attributable to minorities | | | | | | | | | | | |
| **Surplus/(Deficit) attributable to municipality** | | **233 016** | **188 726** | **149 898** | **503 386** | **526 995** | **526 995** | **526 995** | **439 325** | **431 685** | **379 347** |
| Share of surplus/ (deficit) of associate | 7 | | | | | | | | | | |
| **Surplus/(Deficit) for the year** | | **233 016** | **188 726** | **149 898** | **503 386** | **526 995** | **526 995** | **526 995** | **439 325** | **431 685** | **379 347** |

*References*

*1. Classifications are revenue sources and expenditure type*

*2. Detail to be provided in Table SA1*

*3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment*

*4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs*

*5. Repairs & maintenance detailed in Table A9 and Table SA34c*

*6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)*

*7. Equity method*

## DC26 Zululand - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

| Vote Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Capital expenditure - Vote** | | | | | | | | | | | |
| **Multi-year expenditure** *to be appropriated* | 2 | | | | | | | | | | |
| Vote 1 - COUNCIL | | – | – | – | – | – | – | – | – | – | – |
| Vote 2 - CORPORATE SERVICES | | – | – | – | – | – | – | – | – | – | – |
| Vote 3 - FINANCE | | – | – | – | – | – | – | – | – | – | – |
| Vote 4 - PLANNING & WSA | | – | – | – | – | – | – | – | – | – | – |
| Vote 5 - COMMUNITY DEVELOPMENT | | – | – | – | – | – | – | – | – | – | – |
| Vote 6 - TECHNICAL SERVICES | | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - WATER PURIFICATION | | – | – | – | – | – | – | – | – | – | – |
| Vote 8 - WATER DISTRIBUTION | | – | – | – | – | – | – | – | – | – | – |
| Vote 9 - WASTE WATER | | – | – | – | – | – | – | – | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – | – |
| **Capital multi-year expenditure sub-total** | 7 | – | – | – | – | – | – | – | – | – | – |
| **Single-year expenditure** *to be appropriated* | 2 | | | | | | | | | | |
| Vote 1 - COUNCIL | | 39 318 | 162 | – | – | – | – | – | – | – | – |
| Vote 2 - CORPORATE SERVICES | | 4 254 | 5 363 | – | 450 | 450 | 450 | 450 | – | – | – |
| Vote 3 - FINANCE | | 16 441 | 7 133 | 3 602 | 2 050 | 2 050 | 2 050 | 2 050 | 1 500 | – | – |
| Vote 4 - PLANNING & WSA | | 11 466 | 1 637 | 2 167 | 2 181 | 2 181 | 2 181 | 2 181 | 2 229 | 2 375 | 2 516 |
| Vote 5 - COMMUNITY DEVELOPMENT | | 3 888 | – | 122 | – | – | – | – | – | – | – |
| Vote 6 - TECHNICAL SERVICES | | 210 344 | 309 217 | 227 277 | 497 365 | 520 974 | 520 974 | 520 974 | 435 596 | 429 310 | 376 831 |
| Vote 7 - WATER PURIFICATION | | – | – | – | – | – | – | – | – | – | – |
| Vote 8 - WATER DISTRIBUTION | | – | – | – | 1 300 | 1 300 | 1 300 | 1 300 | – | – | – |
| Vote 9 - WASTE WATER | | 12 801 | – | – | 40 | 40 | 40 | 40 | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – | – |
| **Capital single-year expenditure sub-total** | | 298 512 | 323 512 | 233 167 | 503 386 | 526 995 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |
| **Total Capital Expenditure - Vote** | | 298 512 | 323 512 | 233 167 | 503 386 | 526 995 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |
| **Capital Expenditure - Standard** | | | | | | | | | | | |
| ***Governance and administration*** | | 60 013 | 12 658 | 3 602 | 2 500 | 2 500 | 2 500 | 2 500 | 1 500 | – | – |
| Executive and council | | 39 318 | 162 | | – | – | – | – | | | |
| Budget and treasury office | | 16 441 | 7 133 | 3 602 | 2 050 | 2 050 | 2 050 | 2 050 | 1 500 | | |
| Corporate services | | 4 254 | 5 363 | | 450 | 450 | 450 | 450 | | | |
| ***Community and public safety*** | | 3 888 | – | 122 | – | – | – | – | – | – | – |
| Community and social services | | 1 714 | – | | | | | | | | |
| Sport and recreation | | | | | | | | | | | |
| Public safety | | 2 174 | | 122 | | | | | | | |
| Housing | | | | | | | | | | | |
| Health | | | | | | | | | | | |
| ***Economic and environmental services*** | | 11 466 | 1 637 | 2 167 | 2 181 | 2 181 | 2 181 | 2 181 | 2 229 | 2 375 | 2 516 |
| Planning and development | | 11 466 | 1 637 | 2 167 | 2 181 | 2 181 | 2 181 | 2 181 | 2 229 | 2 375 | 2 516 |
| Road transport | | | | | | | | | | | |
| Environmental protection | | | | | | | | | | | |
| ***Trading services*** | | 223 145 | 309 217 | 227 277 | 498 705 | 522 314 | 522 314 | 522 314 | 435 596 | 429 310 | 376 831 |
| Electricity | | | | | | | | | | | |
| Water | | 210 344 | 309 217 | 227 277 | 498 705 | 522 314 | 522 314 | 522 314 | 435 596 | 429 310 | 376 831 |
| Waste water management | | | | | | | | | | | |
| Waste management | | 12 801 | | | | | | | | | |
| ***Other*** | | | | | | | | | | | |
| **Total Capital Expenditure - Standard** | 3 | 298 512 | 323 512 | 233 167 | 503 386 | 526 995 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |
| **Funded by:** | | | | | | | | | | | |
| National Government | | 294 258 | 309 303 | 229 444 | 497 538 | 522 147 | 522 147 | 522 147 | 437 625 | 431 685 | 379 347 |
| Provincial Government | | | 399 | | | | | | | | |
| District Municipality | | | | | | | | | | | |
| Other transfers and grants | | | | | | | | | | | |
| **Transfers recognised - capital** | 4 | 294 258 | 309 702 | 229 444 | 497 538 | 522 147 | 522 147 | 522 147 | 437 625 | 431 685 | 379 347 |
| **Public contributions & donations** | 5 | | | | | | | | | | |
| **Borrowing** | 6 | | | | | | | | | | |
| **Internally generated funds** | | 4 254 | 13 810 | 3 723 | 5 848 | 4 848 | 4 848 | 4 848 | 1 700 | | |
| **Total Capital Funding** | 7 | 298 512 | 323 512 | 233 167 | 503 386 | 526 995 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |

*References*

*1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).*

*2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year*

*3. Capital expenditure by standard classification must reconcile to the appropriations by vote*

*4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)*

*5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)*

*6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17*

*7. Total Capital Funding must balance with Total Capital Expenditure*

*8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget*

## DC26 Zululand - Table A6 Budgeted Financial Position

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **ASSETS** | | | | | | | | | | | |
| **Current assets** | | | | | | | | | | | |
| Cash | | | | 6 | 13 853 | 18 582 | 18 582 | 18 582 | 53 743 | 53 013 | 46 586 |
| Call investment deposits | 1 | 89 551 | – | – | 35 000 | 35 000 | 35 000 | 35 000 | 30 000 | 35 000 | 40 000 |
| Consumer debtors | 1 | 9 959 | 3 792 | 8 103 | 4 406 | 4 406 | 4 406 | 4 406 | 5 000 | 4 900 | 4 950 |
| Other debtors | | 22 626 | 12 569 | 19 418 | 61 101 | 61 101 | 61 101 | 61 101 | 60 000 | 61 000 | 60 500 |
| Current portion of long-term receivables | | | | | 1 600 | 1 600 | 1 600 | 1 600 | 1 700 | 1 800 | 1 900 |
| Inventory | 2 | 3 351 | 3 286 | 5 507 | 3 500 | 3 500 | 3 500 | 3 500 | 3 500 | 3 550 | 3 600 |
| **Total current assets** | | **125 487** | **19 646** | **33 035** | **119 460** | **124 189** | **124 189** | **124 189** | **153 943** | **159 263** | **157 536** |
| **Non current assets** | | | | | | | | | | | |
| Long-term receivables | | 4 009 | 3 125 | 5 224 | 3 200 | 3 200 | 3 200 | 3 200 | 3 300 | 3 350 | 3 350 |
| Investments | | | | | | | | | | | |
| Investment property | | | | | | | | | | | |
| Investment in Associate | | | | | | | | | | | |
| Property, plant and equipment | 3 | 1 760 822 | 2 065 792 | 2 254 638 | 3 150 782 | 3 174 391 | 3 174 391 | 3 174 391 | 3 613 716 | 4 045 401 | 4 424 748 |
| Agricultural | | | | | – | – | – | – | | | |
| Biological | | | | | – | – | – | – | | | |
| Intangible | | 378 | 384 | 574 | 388 | 388 | 388 | 388 | 400 | 405 | 400 |
| Other non-current assets | | | 1 151 | 1 151 | – | – | – | – | | | |
| **Total non current assets** | | **1 765 209** | **2 070 452** | **2 261 588** | **3 154 369** | **3 177 979** | **3 177 979** | **3 177 979** | **3 617 416** | **4 049 156** | **4 428 498** |
| **TOTAL ASSETS** | | **1 890 696** | **2 090 099** | **2 294 622** | **3 273 829** | **3 302 167** | **3 302 167** | **3 302 167** | **3 771 359** | **4 208 419** | **4 586 034** |
| **LIABILITIES** | | | | | | | | | | | |
| **Current liabilities** | | | | | | | | | | | |
| Bank overdraft | 1 | | 5 499 | 45 487 | | | | | | | |
| Borrowing | 4 | – | – | – | – | – | – | – | – | – | – |
| Consumer deposits | | 3 218 | 3 228 | 3 330 | 29 000 | 29 000 | 29 000 | 29 000 | 5 000 | 4 900 | 4 700 |
| Trade and other payables | 4 | 85 456 | 79 695 | 77 035 | 60 000 | 60 000 | 60 000 | 60 000 | 61 000 | 58 000 | 51 000 |
| Provisions | | 5 281 | 5 869 | 6 815 | | | | | | | |
| **Total current liabilities** | | **93 955** | **94 292** | **132 667** | **89 000** | **89 000** | **89 000** | **89 000** | **66 000** | **62 900** | **55 700** |
| **Non current liabilities** | | | | | | | | | | | |
| Borrowing | | – | – | – | – | – | – | – | – | – | – |
| Provisions | | 5 | 5 | 15 738 | – | – | – | – | – | – | – |
| **Total non current liabilities** | | **5** | **5** | **15 738** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **TOTAL LIABILITIES** | | **93 960** | **94 297** | **148 405** | **89 000** | **89 000** | **89 000** | **89 000** | **66 000** | **62 900** | **55 700** |
| **NET ASSETS** | 5 | **1 796 736** | **1 995 801** | **2 146 217** | **3 184 829** | **3 213 167** | **3 213 167** | **3 213 167** | **3 705 359** | **4 145 519** | **4 530 334** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 1 796 736 | 1 995 801 | 2 146 217 | 3 184 829 | 3 213 167 | 3 213 167 | 3 213 167 | 3 705 359 | 4 145 519 | 4 530 334 |
| Reserves | 4 | – | – | – | – | – | – | – | – | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 5 | **1 796 736** | **1 995 801** | **2 146 217** | **3 184 829** | **3 213 167** | **3 213 167** | **3 213 167** | **3 705 359** | **4 145 519** | **4 530 334** |

*References*

*1. Detail to be provided in Table SA3*

*2. Include completed low cost housing to be transferred to beneficiaries within 12 months*

*3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)*

*4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.*

*5. Net assets must balance with Total Community Wealth/Equity*

## DC26 Zululand - Table A7 Budgeted Cash Flows

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Property rates, penalties & collection charges | | | | | | – | – | – | – | – | – |
| Service charges | | | 36 057 | 25 076 | 26 918 | 26 918 | 26 918 | 26 918 | 18 269 | 20 478 | 21 686 |
| Other revenue | | | | | 63 808 | 68 537 | 68 537 | 68 537 | 58 831 | 58 306 | 52 035 |
| Government - operating | 1 | 657 071 | 306 610 | 305 645 | 336 761 | 331 311 | 331 311 | 331 311 | 355 910 | 385 600 | 416 994 |
| Government - capital | 1 | | 366 430 | 353 804 | 497 438 | 522 047 | 522 047 | 522 047 | 437 625 | 431 685 | 379 347 |
| Interest | | 11 829 | 6 980 | 2 038 | 1 000 | 2 071 | 2 071 | 2 071 | 2 000 | 2 000 | 2 124 |
| Dividends | | | | | | – | – | – | – | – | – |
| **Payments** | | | | | | | | | | | |
| Suppliers and employees | | (423 465) | (494 353) | (494 961) | (401 327) | (401 327) | (401 327) | (401 327) | (386 233) | (413 885) | (419 595) |
| Finance charges | | (253) | | | | – | – | – | – | – | – |
| Transfers and Grants | 1 | | (1 829) | (200) | (1 861) | (30) | (30) | (30) | – | – | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **245 182** | **219 895** | **191 402** | **522 738** | **549 528** | **549 528** | **549 528** | **486 401** | **484 184** | **452 591** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | 23 | | | | | | – | – | – |
| Decrease (Increase) in non-current debtors | | | 884 | | | | | | – | – | – |
| Decrease (increase) other non-current receivables | | | – | | | | | | – | – | – |
| Decrease (increase) in non-current investments | | | – | | | | | | – | – | – |
| **Payments** | | | | | | | | | | | |
| Capital assets | | (286 059) | (315 852) | (231 383) | (503 386) | (479 777) | (479 777) | (479 777) | (439 325) | (431 685) | (379 347) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(286 059)** | **(314 945)** | **(231 383)** | **(503 386)** | **(479 777)** | **(479 777)** | **(479 777)** | **(439 325)** | **(431 685)** | **(379 347)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Short term loans | | | | | | | | | – | – | – |
| Borrowing long term/refinancing | | | | | | | | | – | – | – |
| Increase (decrease) in consumer deposits | | (123) | | | | | | | – | – | – |
| **Payments** | | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | | – | – | – |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **(123)** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **(41 000)** | **(95 050)** | **(39 982)** | **19 352** | **69 752** | **69 752** | **69 752** | **47 076** | **52 499** | **73 244** |
| Cash/cash equivalents at the year begin: | 2 | 130 551 | 89 551 | (5 499) | (5 499) | (5 499) | (5 499) | (5 499) | (45 481) | 1 595 | 54 095 |
| Cash/cash equivalents at the year end: | 2 | 89 551 | (5 499) | (45 481) | 13 853 | 64 253 | 64 253 | 64 253 | 1 595 | 54 095 | 127 339 |

*References*

*1. Local/District municipalities to include transfers from/to District/Local Municipalities*

*2. Cash equivalents includes investments with maturities of 3 months or less*

**DC26 Zululand - Table A8 Cash backed reserves/accumulated surplus reconciliation**

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Cash and investments available** | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 89 551 | (5 499) | (45 481) | 13 853 | 64 253 | 64 253 | 64 253 | 1 595 | 54 095 | 127 339 |
| Other current investments > 90 days | | 0 | (0) | (0) | 35 000 | (10 671) | (10 671) | (10 671) | 82 148 | 33 918 | (40 753) |
| Non current assets - Investments | 1 | – | – | – | – | – | – | – | – | – | – |
| **Cash and investments available:** | | 89 551 | (5 499) | (45 481) | 48 853 | 53 582 | 53 582 | 53 582 | 83 743 | 88 013 | 86 586 |
| **Application of cash and investments** | | | | | | | | | | | |
| Unspent conditional transfers | | 13 275 | – | – | – | – | – | – | – | – | – |
| Unspent borrowing | | – | – | – | – | – | – | | – | – | – |
| Statutory requirements | 2 | | | | | | | | | | |
| Other working capital requirements | 3 | 72 181 | 56 737 | 57 855 | 10 988 | 9 132 | 9 132 | 9 132 | 11 867 | 6 091 | (12 472) |
| Other provisions | | | | | | | | | | | |
| Long term investments committed | 4 | – | – | – | – | – | – | – | – | – | – |
| Reserves to be backed by cash/investments | 5 | | | | | | | | | | |
| **Total Application of cash and investments:** | | 85 456 | 56 737 | 57 855 | 10 988 | 9 132 | 9 132 | 9 132 | 11 867 | 6 091 | (12 472) |
| **Surplus(shortfall)** | | 4 095 | (62 237) | (103 336) | 37 865 | 44 450 | 44 450 | 44 450 | 71 876 | 81 922 | 99 058 |

*References*

*1. Must reconcile with Budgeted Cash Flows*

*2. For example: VAT, taxation*

*3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)*

*4. For example: sinking fund requirements for borrowing*

*5. Council approval required for each reserve created and basis of cash backing of reserves*

## DC26 Zululand - Table A9 Asset Management

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **CAPITAL EXPENDITURE** | | | | | | | | | | |
| **Total New Assets** | 1 | 298 512 | 323 512 | 233 167 | 503 386 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |
| *Infrastructure - Road transport* | | – | 1 637 | 2 167 | 2 173 | 2 173 | 2 173 | 2 229 | 2 375 | 2 516 |
| *Infrastructure - Electricity* | | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Water* | | 281 282 | 309 217 | 227 277 | 495 365 | 519 974 | 519 974 | 435 396 | 429 310 | 376 831 |
| *Infrastructure - Sanitation* | | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Other* | | 12 801 | – | – | – | – | – | – | – | – |
| Infrastructure | | *294 083* | *310 854* | *229 444* | *497 538* | *522 147* | *522 147* | *437 625* | *431 685* | *379 347* |
| Community | | – | 500 | – | – | – | – | – | – | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Other assets | 6 | 4 254 | 12 158 | 3 723 | 5 848 | 4 848 | 4 848 | 1 700 | – | – |
| Agricultural Assets | | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| Intangibles | | 176 | – | – | – | – | – | – | – | – |
| **Total Renewal of Existing Assets** | 2 | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Road transport* | | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Electricity* | | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Water* | | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Sanitation* | | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Other* | | – | – | – | – | – | – | – | – | – |
| Infrastructure | | – | – | – | – | – | – | – | – | – |
| Community | | – | – | – | – | – | – | – | – | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Other assets | 6 | – | – | – | – | – | – | – | – | – |
| Agricultural Assets | | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| Intangibles | | – | – | – | – | – | – | – | – | – |
| **Total Capital Expenditure** | 4 | | | | | | | | | |
| *Infrastructure - Road transport* | | – | 1 637 | 2 167 | 2 173 | 2 173 | 2 173 | 2 229 | 2 375 | 2 516 |
| *Infrastructure - Electricity* | | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Water* | | 281 282 | 309 217 | 227 277 | 495 365 | 519 974 | 519 974 | 435 396 | 429 310 | 376 831 |
| *Infrastructure - Sanitation* | | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Other* | | 12 801 | – | – | – | – | – | – | – | – |
| Infrastructure | | *294 083* | *310 854* | *229 444* | *497 538* | *522 147* | *522 147* | *437 625* | *431 685* | *379 347* |
| Community | | – | 500 | – | – | – | – | – | – | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Other assets | | 4 254 | 12 158 | 3 723 | 5 848 | 4 848 | 4 848 | 1 700 | – | – |
| Agricultural Assets | | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| Intangibles | | 176 | – | – | – | – | – | – | – | – |
| **TOTAL CAPITAL EXPENDITURE - Asset class** | 2 | **298 512** | **323 512** | **233 167** | **503 386** | **526 995** | **526 995** | **439 325** | **431 685** | **379 347** |
| **ASSET REGISTER SUMMARY - PPE (WDV)** | 5 | | | | | | | | | |
| *Infrastructure - Road transport* | | | | | 2 173 | 2 173 | 2 173 | 2 229 | 2 375 | 2 516 |
| *Infrastructure - Electricity* | | | | | | – | – | | | |
| *Infrastructure - Water* | | 1 676 908 | 2 057 558 | 2 249 763 | 3 143 148 | 3 167 758 | 3 167 758 | 3 609 787 | 4 043 026 | 4 422 232 |
| *Infrastructure - Sanitation* | | | | | | – | – | | | |
| *Infrastructure - Other* | | | | | | – | – | | | |
| Infrastructure | | *1 676 908* | *2 057 558* | *2 249 763* | *3 145 321* | *3 169 931* | *3 169 931* | *3 612 016* | *4 045 401* | *4 424 748* |
| Community | | | | | | | | | | |
| Heritage assets | | 663 | 1 151 | 1 151 | | | | | | |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Other assets | | 83 231 | 7 083 | 3 723 | 5 460 | 4 460 | 4 460 | 1 700 | | |
| Agricultural Assets | | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| Intangibles | | 378 | 384 | 574 | 388 | 388 | 388 | 400 | 405 | 400 |
| **TOTAL ASSET REGISTER SUMMARY - PPE (WDV)** | 5 | **1 761 200** | **2 066 176** | **2 255 212** | **3 151 169** | **3 174 779** | **3 174 779** | **3 614 116** | **4 045 806** | **4 425 148** |
| **EXPENDITURE OTHER ITEMS** | | | | | | | | | | |
| **Depreciation & asset impairment** | | 30 074 | 29 701 | 45 070 | 32 565 | 32 565 | 32 565 | 45 761 | 48 598 | 51 125 |
| **Repairs and Maintenance by Asset Class** | 3 | 38 259 | 47 330 | 41 115 | 34 035 | 32 597 | 32 597 | 32 597 | 34 593 | 36 633 |
| *Infrastructure - Road transport* | | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Electricity* | | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Water* | | 32 788 | 41 895 | 33 535 | 27 148 | 25 148 | 25 148 | 25 148 | 26 707 | 28 283 |
| *Infrastructure - Sanitation* | | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Other* | | – | – | – | – | – | – | – | – | – |
| Infrastructure | | *32 788* | *41 895* | *33 535* | *27 148* | *25 148* | *25 148* | *25 148* | *26 707* | *28 283* |
| Community | | – | 239 | 893 | 250 | 100 | 100 | 100 | 106 | 112 |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Other assets | 6, 7 | 5 471 | 5 196 | 6 688 | 6 637 | 7 349 | 7 349 | 7 349 | 7 779 | 8 238 |
| **TOTAL EXPENDITURE OTHER ITEMS** | | **68 333** | **77 031** | **86 185** | **66 600** | **65 162** | **65 162** | **78 358** | **83 190** | **87 758** |
| ***Renewal of Existing Assets as % of total capex*** | | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* |
| ***Renewal of Existing Assets as % of deprecn"*** | | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* |
| ***R&M as a % of PPE*** | | *2.2%* | *2.3%* | *1.8%* | *1.1%* | *1.0%* | *1.0%* | *0.9%* | *0.9%* | *0.8%* |
| ***Renewal and R&M as a % of PPE*** | | *2.0%* | *2.0%* | *2.0%* | *1.0%* | *1.0%* | *1.0%* | *1.0%* | *1.0%* | *1.0%* |

*References*

*1. Detail of new assets provided in Table SA34a*

*2. Detail of renewal of existing assets provided in Table SA34b*

*3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c*

*4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure*

*5. Must reconcile to 'Budgeted Financial Position' (written down value)*

*6. Donated/contributed and assets funded by finance leases to be allocated to the respective category*

## DC26 Zululand - Table A10 Basic service delivery measurement

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Household service targets** | 1 | | | | | | | | | |
| ***Water:*** | | | | | | | | | | |
| Piped water inside dwelling | | – | 31 597 | 30 756 | 30 920 | 30 920 | 30 920 | – | – | – |
| Piped water inside yard (but not in dwelling) | | 51 000 | 42 573 | 46 935 | 49 353 | 49 353 | 49 353 | – | – | – |
| Using public tap (at least min.service level) | 2 | 18 000 | 27 125 | 29 510 | 29 811 | 29 811 | 29 811 | – | – | – |
| Other water supply (at least min.service level) | 4 | – | – | – | 15 368 | 15 368 | 15 368 | – | – | – |
| *Minimum Service Level and Above sub-total* | | 69 000 | 101 295 | 107 201 | 125 452 | 125 452 | 125 452 | – | – | – |
| Using public tap (< min.service level) | 3 | – | 17 853 | 29 510 | 15 368 | 15 368 | 15 368 | – | – | – |
| Other water supply (< min.service level) | 4 | – | – | – | – | – | – | – | – | – |
| No water supply | | – | 38 706 | 34 215 | 32 566 | 32 566 | 32 566 | – | – | – |
| *Below Minimum Service Level sub-total* | | – | 56 559 | 63 725 | 47 934 | 47 934 | 47 934 | – | – | – |
| **Total number of households** | 5 | 69 000 | 157 854 | 170 926 | 173 386 | 173 386 | 173 386 | – | – | – |
| ***Sanitation/sewerage:*** | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | – | 30 258 | 30 265 | 30 920 | 30 920 | 30 920 | – | – | – |
| Flush toilet (with septic tank) | | – | 1 364 | 1 364 | 866 | 866 | 866 | – | – | – |
| Chemical toilet | | – | – | – | – | – | – | – | – | – |
| Pit toilet (ventilated) | | 75 000 | 69 475 | 80 205 | 89 830 | 89 830 | 89 830 | – | – | – |
| Other toilet provisions (> min.service level) | | – | – | – | – | – | – | – | – | – |
| *Minimum Service Level and Above sub-total* | | 75 000 | 101 097 | 111 834 | 121 616 | 121 616 | 121 616 | – | – | – |
| Bucket toilet | | – | – | – | – | – | – | – | – | – |
| Other toilet provisions (< min.service level) | | – | – | – | – | – | – | – | – | – |
| No toilet provisions | | – | 56 757 | 46 027 | 36 150 | 36 150 | 36 150 | – | – | – |
| *Below Minimum Service Level sub-total* | | – | 56 757 | 46 027 | 36 150 | 36 150 | 36 150 | – | – | – |
| **Total number of households** | 5 | 75 000 | 157 854 | 157 861 | 157 766 | 157 766 | 157 766 | – | – | – |
| ***Energy:*** | | | | | | | | | | |
| Electricity (at least min.service level) | | – | – | – | – | – | – | – | – | – |
| Electricity - prepaid (min.service level) | | – | – | – | – | – | – | – | – | – |
| *Minimum Service Level and Above sub-total* | | – | – | – | – | – | – | – | – | – |
| Electricity (< min.service level) | | – | – | – | – | – | – | – | – | – |
| Electricity - prepaid (< min. service level) | | – | – | – | – | – | – | – | – | – |
| Other energy sources | | – | – | – | – | – | – | – | – | – |
| *Below Minimum Service Level sub-total* | | – | – | – | – | – | – | – | – | – |
| **Total number of households** | 5 | – | – | – | – | – | – | – | – | – |
| ***Refuse:*** | | | | | | | | | | |
| Removed at least once a week | | – | – | – | – | – | – | – | – | – |
| *Minimum Service Level and Above sub-total* | | – | – | – | – | – | – | – | – | – |
| Removed less frequently than once a week | | – | – | – | – | – | – | – | – | – |
| Using communal refuse dump | | – | – | – | – | – | – | – | – | – |
| Using own refuse dump | | – | – | – | – | – | – | – | – | – |
| Other rubbish disposal | | – | – | – | – | – | – | – | – | – |
| No rubbish disposal | | – | – | – | – | – | – | – | – | – |
| *Below Minimum Service Level sub-total* | | – | – | – | – | – | – | – | – | – |
| **Total number of households** | 5 | – | – | – | – | – | – | – | – | – |
| **Households receiving Free Basic Service** | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 96 000 | 101 295 | 141 416 | 148 487 | 148 487 | 148 487 | 148 487 | 148 487 | 148 487 |
| Sanitation (free minimum level service) | | – | – | – | – | – | – | – | – | – |
| Electricity/other energy (50kwh per household per month) | | – | – | – | – | – | – | – | – | – |
| Refuse (removed at least once a week) | | – | – | – | – | – | – | – | – | – |
| **Cost of Free Basic Services provided - Formal Settlements (R'000)** | 8 | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | – | – | 848 | 891 | 891 | 891 | 881 | 969 | 1 065 |
| Sanitation (free sanitation service to indigent households) | | – | – | – | – | – | – | – | – | – |
| Electricity/other energy (50kwh per indigent household per month) | | – | – | – | – | – | – | – | – | – |
| Refuse (removed once a week for indigent households) | | – | – | – | – | – | – | – | – | – |
| **Cost of Free Basic Services provided - Informal Formal Settlements (R'000)** | | – | – | – | – | – | – | – | – | – |
| **Total cost of FBS provided** | | – | – | 848 | 891 | 891 | 891 | 881 | 969 | 1 065 |
| **Highest level of free service provided per household** | | | | | | | | | | |
| Property rates (R value threshold) | | | | | | | | | | |
| Water (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (Rand per household per month) | | | | | | | | | | |
| Electricity (kwh per household per month) | | | | | | | | | | |
| Refuse (average litres per week) | | | | | | | | | | |
| **Revenue cost of subsidised services provided (R'000)** | 9 | | | | | | | | | |
| Property rates (tariff adjustment) ( impermissable values per section 17 of MPRA) | | | | | | | | | | |
| Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) | | | | | | | | | | |
| Water (in excess of 6 kilolitres per indigent household per month) | | – | – | – | – | – | – | – | – | – |
| Sanitation (in excess of free sanitation service to indigent households) | | – | – | – | – | – | – | – | – | – |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | – | – | – | – | – | – | – | – | – |
| Refuse (in excess of one removal a week for indigent households) | | – | – | – | – | – | – | – | – | – |
| Municipal Housing - rental rebates | | | | | | | | | | |
| Housing - top structure subsidies | 6 | | | | | | | | | |
| Other | | | | | | | | | | |
| **Total revenue cost of subsidised services provided** | | – | – | – | – | – | – | – | – | – |

*References*

*1. Include services provided by another entity; e.g. Eskom*

*2. Stand distance <= 200m from dwelling*

*3. Stand distance > 200m from dwelling*

*4. Borehole, spring, rain-water tank etc.*

*5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)*

*6. Include value of subsidy provided by municipality above provincial subsidy level*

*7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)*

*8. Must reflect the cost to the municipality of providing the Free Basic Service*

DC26 Zululand - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

| Description | Ref | 2012/13 Audited Outcome | 2013/14 Audited Outcome | 2014/15 Audited Outcome | Current Year 2015/16 Original Budget | Current Year 2015/16 Adjusted Budget | Current Year 2015/16 Full Year Forecast | Current Year 2015/16 Pre-audit outcome | 2016/17 Medium Term Revenue & Expenditure Framework Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | | | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | | | | |
| Property rates | 6 | | | | | | | | | | |
| Total Property Rates | | | | | | | | | | | |
| less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) | | | | | | | | | | | |
| Net Property Rates | | – | – | – | – | – | – | – | – | – | – |
| Service charges - electricity revenue | 6 | | | | | | | | | | |
| Total Service charges - electricity revenue | | | | | | | | | | | |
| less Revenue Foregone (in excess of 50 kwh per indigent household per month) | | | | | | | | | | | |
| less Cost of Free Basis Services (50 kwh per indigent household per month) | | – | – | – | – | – | – | – | – | – | – |
| Net Service charges - electricity revenue | | – | – | – | – | – | – | – | – | – | – |
| Service charges - water revenue | 6 | | | | | | | | | | |
| Total Service charges - water revenue | | 17 400 | [illegible] | 21 [illegible] | [illegible] | 20 [illegible] | 20 [illegible] | 20 [illegible] | 14 [illegible] | 16 [illegible] | 18 [illegible] |
| less Revenue Foregone (in excess of 6 kilolitres per indigent household per month) | | | | | | | | | | | |
| less Cost of Free Basis Services (6 kilolitres per indigent household per month) | | – | – | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 1 [illegible] | – |
| Net Service charges - water revenue | | 17 400 | [illegible] | 21 [illegible] | [illegible] | 19 [illegible] | 19 [illegible] | 19 [illegible] | [illegible] | 14 [illegible] | 18 [illegible] |
| Service charges - sanitation revenue | | | | | | | | | | | |
| Total Service charges - sanitation revenue | | [illegible] | 7 [illegible] | [illegible] | [illegible] | 7 [illegible] | 7 [illegible] | 7 [illegible] | [illegible] | [illegible] | [illegible] |
| less Revenue Foregone (in excess of free sanitation service to indigent households) | | | | | | | | | | | |
| less Cost of Free Basis Services (free sanitation service to indigent households) | | – | – | – | – | – | – | – | – | – | – |
| Net Service charges - sanitation revenue | | [illegible] | 7 [illegible] | [illegible] | [illegible] | 7 [illegible] | 7 [illegible] | 7 [illegible] | [illegible] | [illegible] | [illegible] |
| Service charges - refuse revenue | 6 | | | | | | | | | | |
| Total refuse removal revenue | | | | | | | | | | | |
| Total landfill revenue | | | | | | | | | | | |
| less Revenue Foregone (in excess of one removal a week to indigent households) | | | | | | | | | | | |
| less Cost of Free Basis Services (removed once a week to indigent households) | | – | – | – | – | – | – | – | – | – | – |
| Net Service charges - refuse revenue | | – | – | – | – | – | – | – | – | – | – |
| Other Revenue by source | | | | | | | | | | | |
| Accumulated Surplus | | | | | [illegible] | [illegible] | [illegible] | [illegible] | | | |
| Other Revenue | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Accumulated Capital Replacement Reserve | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Total 'Other' Revenue | 1 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| EXPENDITURE ITEMS: | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Basic Salaries and Wages | 2 | [illegible] | [illegible] | [illegible] | 102 [illegible] | 103 [illegible] | 103 [illegible] | [illegible] | 117 [illegible] | [illegible] | [illegible] |
| Pension and UIF Contributions | | [illegible] | | | 14 [illegible] | 14 [illegible] | 14 [illegible] | 14 [illegible] | [illegible] | [illegible] | [illegible] |
| Medical Aid Contributions | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Overtime | | [illegible] | | | – | [illegible] | [illegible] | [illegible] | – | – | – |
| Performance Bonus | | [illegible] | | | | | | | – | – | – |
| Motor Vehicle Allowance | | [illegible] | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Cellphone Allowance | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Housing Allowances | | [illegible] | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Other benefits and allowances | | [illegible] | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Payments in lieu of leave | | | | | | | | | | | |
| Long service awards | | | | | | | | | | | |
| Post-retirement benefit obligations | 4 | | | | | | | | | | |
| sub-total | 5 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Less: Employees costs capitalised to PPE | | | | | | | | | | | |
| Total Employee related costs | 1 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Contributions recognised - capital | | | | | | | | | | | |
| List contributions by contract | | | | | | | | | | | |
| Total Contributions recognised - capital | | – | – | – | – | – | – | – | – | – | – |
| Depreciation & asset impairment | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Lease amortisation | | | | | | | | | | | |
| Capital asset impairment | | | | | | | | | | | |
| Depreciation resulting from revaluation of PPE | 10 | | | | | | | | | | |
| Total Depreciation & asset impairment | 1 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Bulk purchases | | | | | | | | | | | |
| Electricity Bulk Purchases | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Water Bulk Purchases | | [illegible] | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Total bulk purchases | 1 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Transfers and grants | | | | | | | | | | | |
| Cash transfers and grants | | [illegible] | [illegible] | [illegible] | [illegible] | 30 | 30 | 30 | – | – | – |
| Non-cash transfers and grants | | – | – | – | – | – | – | – | – | – | – |
| Total transfers and grants | 1 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | – | – | – |
| Contracted services | | | | | | | | | | | |
| REPAIRS AND MAINTENANCE | | [illegible] | [illegible] | [illegible] | [illegible] | 32 [illegible] | 32 [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | | [illegible] | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| SECURITY SERVICES | | [illegible] | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| INTERNAL AUDIT | | | | | | | | | [illegible] | [illegible] | [illegible] |
| METER READING SERVICES | | [illegible] | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| PEST CONTROL | | | | | [illegible] | [illegible] | [illegible] | [illegible] | | | |
| sub-total | 1 | [illegible] | [illegible] | [illegible] | [illegible] | 47 [illegible] | 47 [illegible] | 47 [illegible] | 47 [illegible] | [illegible] | [illegible] |
| Allocations to organs of state: | | | | | | | | | | | |
| Electricity | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Total contracted services | | [illegible] | [illegible] | [illegible] | [illegible] | 47 [illegible] | 47 [illegible] | 47 [illegible] | 47 [illegible] | [illegible] | [illegible] |
| Other Expenditure By Type | | | | | | | | | | | |
| Collection costs | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Contributions to 'other' provisions | | | | | | | | | | | |
| Consultant fees | | | | | | | | | | | |
| Audit fees | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| General expenses | 3 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| List Other Expenditure by Type | | | | | | | | | | | |
| Printing & stationery | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Unallocated projects | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Emergency water | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Capital and IDP community participation | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Water & Electricity | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] LED & LED projects | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Insurance & claims | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] & Publicity | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| PPE rental | | | | | 1 401 | 1 401 | 1 401 | 1 401 | [illegible] | [illegible] | [illegible] |
| Support services | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Sampling & analysis | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| PROFESSIONAL FEES | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] PORTFOLIO [illegible] | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | – | – |
| SUBSISTANCE AND TRAVELLING | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| POVERTY ALLEVIATION FUND | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| COMMUNITY DEVELOPMENT | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| PROJECT MANAGEMENT | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| OPERATION OF THE AIRPORT | | | | | – | – | – | – | – | – | – |
| Total 'Other' Expenditure | 1 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Repairs and Maintenance by Expenditure Item | 8 | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Other materials | | | | | | | | | | | |
| Contracted Services | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Other Expenditure | | | | | | | | | | | |
| Total Repairs and Maintenance Expenditure | 9 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| check | | – | – | – | – | – | | | | | |

References
1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)'
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is [illegible] 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. [illegible]

## DC26 Zululand - Table A10 Basic service delivery measurement

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Household service targets** | 1 | | | | | | | | | |
| ***Water:*** | | | | | | | | | | |
| Piped water inside dwelling | | – | 31 597 | 30 758 | 30 920 | 30 920 | 30 920 | – | – | – |
| Piped water inside yard (but not in dwelling) | | 51 000 | 42 573 | 46 935 | 49 353 | 49 353 | 49 353 | – | – | – |
| Using public tap (at least min.service level) | 2 | 18 000 | 27 125 | 29 510 | 29 811 | 29 811 | 29 811 | – | – | – |
| Other water supply (at least min.service level) | 4 | – | – | – | 15 368 | 15 368 | 15 368 | – | – | – |
| *Minimum Service Level and Above sub-total* | | 69 000 | 101 295 | 107 201 | 125 452 | 125 452 | 125 452 | – | – | – |
| Using public tap (< min.service level) | 3 | – | 17 853 | 29 510 | 15 368 | 15 368 | 15 368 | – | – | – |
| Other water supply (< min.service level) | 4 | – | – | – | – | – | – | – | – | – |
| No water supply | | – | 38 706 | 34 215 | 32 566 | 32 566 | 32 566 | – | – | – |
| *Below Minimum Service Level sub-total* | | – | 56 559 | 63 725 | 47 934 | 47 934 | 47 934 | – | – | – |
| **Total number of households** | 5 | 69 000 | 157 854 | 170 926 | 173 386 | 173 386 | 173 386 | – | – | – |
| ***Sanitation/sewerage:*** | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | – | 30 258 | 30 265 | 30 920 | 30 920 | 30 920 | – | – | – |
| Flush toilet (with septic tank) | | – | 1 364 | 1 364 | 866 | 866 | 866 | – | – | – |
| Chemical toilet | | – | – | – | – | – | – | – | – | – |
| Pit toilet (ventilated) | | 75 000 | 69 475 | 80 205 | 89 830 | 89 830 | 89 830 | – | – | – |
| Other toilet provisions (> min.service level) | | – | – | – | – | – | – | – | – | – |
| *Minimum Service Level and Above sub-total* | | 75 000 | 101 097 | 111 834 | 121 616 | 121 616 | 121 616 | – | – | – |
| Bucket toilet | | – | – | – | – | – | – | – | – | – |
| Other toilet provisions (< min.service level) | | – | – | – | – | – | – | – | – | – |
| No toilet provisions | | – | 56 757 | 46 027 | 36 150 | 36 150 | 36 150 | – | – | – |
| *Below Minimum Service Level sub-total* | | – | 56 757 | 46 027 | 36 150 | 36 150 | 36 150 | – | – | – |
| **Total number of households** | 5 | 75 000 | 157 854 | 157 861 | 157 766 | 157 766 | 157 766 | – | – | – |
| ***Energy:*** | | | | | | | | | | |
| Electricity (at least min.service level) | | – | – | – | – | – | – | – | – | – |
| Electricity - prepaid (min.service level) | | – | – | – | – | – | – | – | – | – |
| *Minimum Service Level and Above sub-total* | | – | – | – | – | – | – | – | – | – |
| Electricity (< min.service level) | | – | – | – | – | – | – | – | – | – |
| Electricity - prepaid (< min. service level) | | – | – | – | – | – | – | – | – | – |
| Other energy sources | | – | – | – | – | – | – | – | – | – |
| *Below Minimum Service Level sub-total* | | – | – | – | – | – | – | – | – | – |
| **Total number of households** | 5 | – | – | – | – | – | – | – | – | – |
| ***Refuse:*** | | | | | | | | | | |
| Removed at least once a week | | – | – | – | – | – | – | – | – | – |
| *Minimum Service Level and Above sub-total* | | – | – | – | – | – | – | – | – | – |
| Removed less frequently than once a week | | – | – | – | – | – | – | – | – | – |
| Using communal refuse dump | | – | – | – | – | – | – | – | – | – |
| Using own refuse dump | | – | – | – | – | – | – | – | – | – |
| Other rubbish disposal | | – | – | – | – | – | – | – | – | – |
| No rubbish disposal | | – | – | – | – | – | – | – | – | – |
| *Below Minimum Service Level sub-total* | | – | – | – | – | – | – | – | – | – |
| **Total number of households** | 5 | – | – | – | – | – | – | – | – | – |
| **Households receiving Free Basic Service** | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 96 000 | 101 295 | 141 416 | 148 487 | 148 487 | 148 487 | 148 487 | 148 487 | 148 487 |
| Sanitation (free minimum level service) | | – | – | – | – | – | – | – | – | – |
| Electricity/other energy (50kwh per household per month) | | – | – | – | – | – | – | – | – | – |
| Refuse (removed at least once a week) | | – | – | – | – | – | – | – | – | – |
| **Cost of Free Basic Services provided - Formal Settlements (R'000)** | 8 | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | – | – | 848 | 891 | 891 | 891 | 881 | 969 | 1 065 |
| Sanitation (free sanitation service to indigent households) | | – | – | – | – | – | – | – | – | – |
| Electricity/other energy (50kwh per indigent household per month) | | – | – | – | – | – | – | – | – | – |
| Refuse (removed once a week for indigent households) | | – | – | – | – | – | – | – | – | – |
| **Cost of Free Basic Services provided - Informal Formal Settlements (R'000)** | | – | – | – | – | – | – | – | – | – |
| **Total cost of FBS provided** | | – | – | 848 | 891 | 891 | 891 | 881 | 969 | 1 065 |
| **Highest level of free service provided per household** | | | | | | | | | | |
| Property rates (R value threshold) | | | | | | | | | | |
| Water (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (Rand per household per month) | | | | | | | | | | |
| Electricity (kwh per household per month) | | | | | | | | | | |
| Refuse (average litres per week) | | | | | | | | | | |
| **Revenue cost of subsidised services provided (R'000)** | 9 | | | | | | | | | |
| Property rates (tariff adjustment) ( Impermissable values per section 17 of MPRA) | | | | | | | | | | |
| Property rates exemptions, reductions and rebates and Impermissable values in excess of section 17 of MPRA) | | – | – | – | – | – | – | – | – | – |
| Water (in excess of 6 kilolitres per indigent household per month) | | – | – | – | – | – | – | – | – | – |
| Sanitation (in excess of free sanitation service to indigent households) | | – | – | – | – | – | – | – | – | – |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | – | – | – | – | – | – | – | – | – |
| Refuse (in excess of one removal a week for indigent households) | | – | – | – | – | – | – | – | – | – |
| Municipal Housing - rental rebates | | | | | | | | | | |
| Housing - top structure subsidies | 6 | | | | | | | | | |
| Other | | | | | | | | | | |
| **Total revenue cost of subsidised services provided** | | – | – | – | – | – | – | – | – | – |

*References*

*1. Include services provided by another entity; e.g. Eskom*

*2. Stand distance <= 200m from dwelling*

*3. Stand distance > 200m from dwelling*

*4. Borehole, spring, rain-water tank etc.*

*5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)*

*6. Include value of subsidy provided by municipality above provincial subsidy level*

*7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)*

*8. Must reflect the cost to the municipality of providing the Free Basic Service*

DC26 Zululand - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **REVENUE ITEMS:** | | | | | | | | | | | |
| **Property rates** | 6 | | | | | | | | | | |
| Total Property Rates | | | | | | | | | | | |
| *less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)* | | | | | | | | | | | |
| Net Property Rates | | – | – | – | – | – | – | – | – | – | – |
| **Service charges - electricity revenue** | 6 | | | | | | | | | | |
| Total Service charges - electricity revenue | | | | | | | | | | | |
| *less Revenue Foregone (in excess of 50 kwh per indigent household per month)* | | | | | | | | | | | |
| *less Cost of Free Basis Services (50 kwh per indigent household per month)* | | | | | – | – | | – | – | – | – |
| Net Service charges - electricity revenue | | – | – | – | – | – | – | – | – | – | – |
| **Service charges - water revenue** | 6 | | | | | | | | | | |
| Total Service charges - water revenue | | 17 4[illegible] | 18 704 | [illegible] | [illegible] | 20 [illegible] | 20 [illegible] | 20 [illegible] | 14 [illegible] | 16 [illegible] | 15 [illegible] |
| *less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)* | | | | | | | | | | | |
| *less Cost of Free Basis Services (6 kilolitres per indigent household per month)* | | – | – | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 1 [illegible] | – |
| Net Service charges - water revenue | | 17 [illegible] | [illegible] | [illegible] | [illegible] | 19 [illegible] | 19 [illegible] | 19 [illegible] | [illegible] | 14 [illegible] | 15 [illegible] |
| **Service charges - sanitation revenue** | | | | | | | | | | | |
| Total Service charges - sanitation revenue | | 6 4[illegible] | 7 [illegible] | 8 [illegible] | 8 [illegible] | 7 [illegible] | 7 [illegible] | 7 [illegible] | [illegible] | 5 713 | 8 [illegible] |
| *less Revenue Foregone (in excess of free sanitation service to indigent households)* | | | | | | | | | | | |
| *less Cost of Free Basis Services (free sanitation service to indigent households)* | | – | – | – | – | – | – | – | – | – | – |
| Net Service charges - sanitation revenue | | [illegible] | 7 1[illegible] | 8 [illegible] | 8 [illegible] | 7 [illegible] | 7 [illegible] | 7 [illegible] | 8 [illegible] | [illegible] | 8 [illegible] |
| **Service charges - refuse revenue** | 6 | | | | | | | | | | |
| Total refuse removal revenue | | | | | | | | | | | |
| Total landfill revenue | | | | | | | | | | | |
| *less Revenue Foregone (in excess of one removal a week to indigent households)* | | | | | | | | | | | |
| *less Cost of Free Basis Services (removed once a week to indigent households)* | | – | – | – | – | – | – | – | – | – | – |
| Net Service charges - refuse revenue | | – | – | – | – | – | – | – | – | – | – |
| **Other Revenue by source** | | | | | | | | | | | |
| *Accumulated Surplus* | | | | | 5[illegible] 782 | [illegible] | 58 [illegible] | 58 [illegible] | | | |
| *Other Revenue* | | 1[illegible]4 | 3 5[illegible] | 17 [illegible] | 3 [illegible] | [illegible] | [illegible] | 8 [illegible] | 45 [illegible] | [illegible] | 51 [illegible] |
| *Accumulated Surplus: Backlog Depreciation* | | | | | 32 5[illegible] | [illegible] | 32 5[illegible] | [illegible] | 42 [illegible] | [illegible] | [illegible] |
| Total 'Other' Revenue | 3, 1 | 1 [illegible] | 9 [illegible] | 12 [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| **EXPENDITURE ITEMS:** | | | | | | | | | | | |
| **Employee related costs** | | | | | | | | | | | |
| Basic Salaries and Wages | 2 | [illegible] | [illegible] 571 | 144 [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 117 [illegible] | [illegible] | 140 [illegible] |
| Pension and UIF Contributions | | [illegible] | | | 14 137 | 14 177 | 14 177 | 14 [illegible] | [illegible] | [illegible] | [illegible] |
| Medical Aid Contributions | | | | | 7 [illegible] | 7 [illegible] | 7 [illegible] | 7 [illegible] | [illegible] | [illegible] | 11 [illegible] |
| Overtime | | 4 5[illegible] | | | – | 2 [illegible] | 2 [illegible] | 2 [illegible] | – | – | – |
| Performance Bonus | | [illegible] | | | | | | | – | – | – |
| Motor Vehicle Allowance | | [illegible] | | | [illegible] | [illegible] | [illegible] | [illegible] | 7 717 | 8 813 | 9 [illegible] |
| Cellphone Allowance | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Housing Allowances | | [illegible] | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 1 0[illegible] | 1 [illegible] |
| Other benefits and allowances | | 3 4[illegible] | | | 1[illegible] | 1[illegible] | 1[illegible] | 1[illegible] | 3 [illegible] | 3 [illegible] | 3 [illegible] |
| Payments in lieu of leave | | | | | | | | | | | |
| Long service awards | | | | | | | | | | | |
| Post-retirement benefit obligations | 4 | | | | | | | | | | |
| sub-total | 5 | 113 [illegible] | 1[illegible] 571 | 144 [illegible] | 14[illegible] | 152 [illegible] | 152 [illegible] | 152 [illegible] | 1[illegible] | 1[illegible] | 1[illegible] |
| *Less: Employees costs capitalised to PPE* | | | | | | | | | | | |
| Total Employee related costs | 1 | 113 [illegible] | 1[illegible] | 144 [illegible] | 14[illegible] | 152 [illegible] | 152 [illegible] | 152 [illegible] | 1[illegible] | 1[illegible] | 1[illegible] |
| **Contributions recognised - capital** | | | | | | | | | | | |
| *List contributions by contract* | | | | | | | | | | | |
| Total Contributions recognised - capital | | – | – | – | – | – | – | – | – | – | – |
| **Depreciation & asset impairment** | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 30 [illegible] | [illegible] | 4[illegible] | 32 [illegible] | [illegible] | 32 5[illegible] | [illegible] | 45 [illegible] | [illegible] | [illegible] |
| Lease amortisation | | | | | | | | | | | |
| Capital asset impairment | | | | | | | | | | | |
| Depreciation resulting from revaluation of PPE | 10 | | | | | | | | | | |
| Total Depreciation & asset impairment | 1 | [illegible] | [illegible] | [illegible] | 32 [illegible] | 32 [illegible] | [illegible] | 32 [illegible] | [illegible] | [illegible] | [illegible] |
| **Bulk purchases** | | | | | | | | | | | |
| Electricity Bulk Purchases | | 2[illegible] 100 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 3[illegible] | [illegible] | [illegible] |
| Water Bulk Purchases | | [illegible] | | | 51 [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 51 [illegible] |
| Total bulk purchases | 1 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| **Transfers and grants** | | | | | | | | | | | |
| Cash transfers and grants | | 1 042 | 1 [illegible] | [illegible] | 1 [illegible] | 30 | 30 | [illegible] | | – | – |
| Non-cash transfers and grants | | – | – | – | – | – | – | – | – | – | – |
| Total transfers and grants | 1 | 1 042 | 1 [illegible] | [illegible] | 1 [illegible] | 30 | 30 | 30 | – | – | – |
| **Contracted services** | | | | | | | | | | | |
| *REPAIRS AND MAINTENANCE* | | [illegible] | [illegible] | 41 1[illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| *CLEANING SERVICES* | | 1 7[illegible] | | [illegible] | 3 [illegible] | [illegible] | [illegible] | [illegible] | 2 [illegible] | 1[illegible] | [illegible] |
| *SECURITY SERVICES* | | [illegible] | | | 10 [illegible] | 11 [illegible] | 11 [illegible] | 11 [illegible] | 11 [illegible] | [illegible] | [illegible] |
| *INTERNAL AUDIT* | | | | | | | | | [illegible] | [illegible] | [illegible] |
| *METER READING SERVICES* | | [illegible] | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| *PEST CONTROL* | | | | | 113 | 14 | 14 | 14 | | | |
| sub-total | 1 | 47 [illegible] | [illegible] | [illegible] | 47 [illegible] | 47 [illegible] | 47 [illegible] | 47 [illegible] | 47 [illegible] | [illegible] | [illegible] |
| Allocations to organs of state: | | | | | | | | | | | |
| Electricity | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Total contracted services | | 47 [illegible] | [illegible] | [illegible] | 47 [illegible] | 47 [illegible] | 47 [illegible] | 47 [illegible] | 47 [illegible] | [illegible] | [illegible] |
| **Other Expenditure By Type** | | | | | | | | | | | |
| Collection costs | | | | | 1 3[illegible] | 1 3[illegible] | 1 3[illegible] | 1 3[illegible] | 1 [illegible] | 1 [illegible] | 1 [illegible] |
| Contributions to 'other' provisions | | | | | | | | | | | |
| Consultant fees | | | | | | | | | | | |
| Audit fees | | | | | 2 [illegible] | [illegible] | [illegible] | [illegible] | 2 [illegible] | 2 [illegible] | 2 [illegible] |
| General expenses | 3 | [illegible] | [illegible] | [illegible] | 44 [illegible] | 40 [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| *List Other Expenditure by Type* | | | | | | | | | | | |
| *Printing & stationery* | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| *Water Services Strategy* | | | | | 2 [illegible] | [illegible] | [illegible] | 2 [illegible] | [illegible] | [illegible] | [illegible] |
| *Unallocated projects* | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| *Emergency water* | | | | | 2[illegible] | 2[illegible] | 2[illegible] | [illegible] | 2[illegible] | 22 [illegible] | [illegible] |
| *Social and LED community participation* | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| *Water & Electricity* | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| *GIS project Management system operating/website maintenance & Inf. licence* | | | | | [illegible] | [illegible] | [illegible] | [illegible] | 50 | [illegible] | [illegible] |
| *Wellness & Employee ... LED projects* | | | | | 12 [illegible] | 12 [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| *Insurance & claims* | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| *Marketing & Publicity* | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| *PPE rental* | | | | | 1 401 | 1 401 | 1 401 | 1 401 | [illegible] | [illegible] | [illegible] |
| *Support services* | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| *Training* | | | | | 1 [illegible] | [illegible] | 1 [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| *Sampling & analysis* | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| *PROFESSIONAL FEES* | | | | | 4 1[illegible] | 4 1[illegible] | 4 1[illegible] | 4 1[illegible] | [illegible] | [illegible] | [illegible] |
| DISASTER ... | | | | | 1 [illegible] | [illegible] | [illegible] | 1 [illegible] | 1 [illegible] | – | – |
| SUBSISTANCE AND TRAVELLING | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| POVERTY ALLEVIATION FUND | | | | | 1 700 | [illegible] | [illegible] | [illegible] | 1 [illegible] | [illegible] | [illegible] |
| COMMUNITY DEVELOPMENT | | | | | 2 [illegible] | [illegible] | [illegible] | [illegible] | 2 [illegible] | [illegible] | [illegible] |
| PROJECT MANAGEMENT | | | | | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| OPERATION OF THE AIRPORT | | | | | – | – | – | – | – | – | – |
| Total 'Other' Expenditure | 1 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 117 [illegible] |

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Repairs and Maintenance by Expenditure Item | 8 | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Other materials | | | | | | | | | | | |
| Contracted Services | | [illegible] | 47 [illegible] | 41 1[illegible] | 34 [illegible] | 32 [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| Other Expenditure | | | | | | | | | | | |
| Total Repairs and Maintenance Expenditure | 9 | [illegible] | [illegible] | 41 1[illegible] | 34 [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |

*References*

*1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)*

*2. Must reconcile to supporting documentation on staff salaries*

*3. Insert 'other' categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is < 10% of Total Expenditure)*

*4. Expenditure to meet any 'unfunded obligations'*

*5. This sub-total must agree with the total on SA22, but excluding councillor and board member items*

*6. Include a note for each revenue item that is affected by 'revenue foregone'*

*7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this to be separately shown*

DC26 Zululand - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

| Description | Ref | Vote 1 - COUNCIL | Vote 2 - CORPORATE SERVICES | Vote 3 - FINANCE | Vote 4 - PLANNING & WSA | Vote 5 - COMMUNITY DEVELOPMENT | Vote 6 - TECHNICAL SERVICES | Vote 7 - WATER PURIFICATION | Vote 8 - WATER DISTRIBUTION | Vote 9 - WASTE WATER | Vote 10 - [NAME OF VOTE 10] | Vote 11 - [NAME OF VOTE 11] | Vote 12 - [NAME OF VOTE 12] | Vote 13 - [NAME OF VOTE 13] | Vote 14 - [NAME OF VOTE 14] | Vote 15 - [NAME OF VOTE 15] | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | | |
| Property rates | | | | | | | | | | | | | | | | | - |
| Property rates - penalties & collection charges | | | | | | | | | | | | | | | | | - |
| Service charges - electricity revenue | | | | | | | | | | | | | | | | | - |
| Service charges - water revenue | | | | | | | | | 13 851 | | | | | | | | 13 851 |
| Service charges - sanitation revenue | | | | | | | | | | 5 380 | | | | | | | 5 380 |
| Service charges - refuse revenue | | | | | | | | | | | | | | | | | - |
| Service charges - other | | | | | | | | | | | | | | | | | - |
| Rental of facilities and equipment | | | | 88 | | | | | | | | | | | | | 88 |
| Interest earned - external investments | | | | 2 000 | | | | | | | | | | | | | 2 000 |
| Interest earned - outstanding debtors | | | | | | | | | | | | | | | | | - |
| Dividends received | | | | | | | | | | | | | | | | | - |
| Fines | | | | | | | | | | | | | | | | | - |
| Licences and permits | | | | | | | | | | | | | | | | | - |
| Agency services | | | | | | | | | | | | | | | | | - |
| Other revenue | | | | 67 858 | | | | | | | | | | | | | 67 858 |
| Transfers recognised - operational | | | | 349 084 | 1 291 | 1 911 | 3 824 | | | | | | | | | | 355 910 |
| Gains on disposal of PPE | | | | | | | | | | | | | | | | | - |
| Total Revenue (excluding capital transfers and contributio | | - | - | 439 030 | 1 291 | 1 911 | 3 824 | - | 13 851 | 5 380 | - | - | - | - | - | - | 465 086 |
| Expenditure By Type | | | | | | | | | | | | | | | | | |
| Employee related costs | | 6 984 | 26 164 | 18 057 | 10 580 | 22 553 | 11 093 | 34 223 | 21 853 | 2 999 | | | | | | | 153 505 |
| Remuneration of councillors | | 6 401 | | | | | | | | | | | | | | | 6 401 |
| Debt impairment | | | | 3 594 | | | | | | | | | | | | | 3 594 |
| Depreciation & asset impairment | | | | 45 761 | | | | | | | | | | | | | 45 761 |
| Finance charges | | | | | | | | | | | | | | | | | - |
| Bulk purchases | | | | | | | | 49 865 | 30 000 | | | | | | | | 79 865 |
| Other materials | | | | | | | | | | | | | | | | | - |
| Contracted services | | | 21 352 | 74 | | 100 | | | 26 173 | | | | | | | | 47 699 |
| Transfers and grants | | | | | | | | | | | | | | | | | - |
| Other expenditure | | | | | | | | | | | | | | | | | - |
| Loss on disposal of PPE | | 26 518 | 26 051 | 11 313 | 4 562 | 23 246 | 10 514 | 419 | 19 362 | 5 572 | | | | | | | 126 556 |
| Total Expenditure | | 39 902 | 71 569 | 78 800 | 15 142 | 45 899 | 21 607 | 84 507 | 97 389 | 8 571 | - | - | - | - | - | - | 463 386 |
| Surplus/(Deficit) | | (39 902) | (71 569) | 360 230 | (13 851) | (43 988) | (17 983) | (84 507) | (83 538) | (3 191) | - | - | - | - | - | - | 1 700 |
| Transfers recognised - capital | | | | | 2 229 | | 435 396 | | | | | | | | | | 437 625 |
| Contributions recognised - capital | | | | | | | | | | | | | | | | | - |
| Contributed assets | | | | | | | | | | | | | | | | | - |
| Surplus/(Deficit) after capital transfers & contributions | | (39 902) | (71 569) | 360 230 | (11 622) | (43 988) | 417 413 | (84 507) | (83 538) | (3 191) | - | - | - | - | - | - | 439 325 |

*References*

*1. Departmental columns to be based on municipal organisation structure*

## DC26 Zululand - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **ASSETS** | | | | | | | | | | | |
| **Call investment deposits** | | | | | | | | | | | |
| Call deposits < 90 days | | 89 551 | – | – | 35 000 | 35 000 | 35 000 | 35 000 | 30 000 | 35 000 | 40 000 |
| Other current investments > 90 days | | | | | | | | | | | |
| **Total Call investment deposits** | 2 | 89 551 | – | – | 35 000 | 35 000 | 35 000 | 35 000 | 30 000 | 35 000 | 40 000 |
| **Consumer debtors** | | | | | | | | | | | |
| Consumer debtors | | 9 959 | 3 792 | 8 103 | 4 406 | 4 406 | 4 406 | 4 406 | 5 000 | 4 900 | 4 950 |
| Less: Provision for debt impairment | | | | | | | | | | | |
| **Total Consumer debtors** | 2 | 9 959 | 3 792 | 8 103 | 4 406 | 4 406 | 4 406 | 4 406 | 5 000 | 4 900 | 4 950 |
| **Debt impairment provision** | | | | | | | | | | | |
| Balance at the beginning of the year | | | | | | | | | | | |
| Contributions to the provision | | 2 526 | 6 416 | | | | | | 3 594 | 3 817 | 4 042 |
| Bad debts written off | | | | 8 246 | 3 594 | 3 594 | 3 594 | 3 594 | | | |
| **Balance at end of year** | | 2 526 | 6 416 | 8 246 | 3 594 | 3 594 | 3 594 | 3 594 | 3 594 | 3 817 | 4 042 |
| **Property, plant and equipment (PPE)** | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 1 760 822 | 2 065 792 | 2 254 638 | 3 150 782 | 3 174 391 | 3 174 391 | 3 174 391 | 3 613 716 | 4 045 401 | 4 424 748 |
| Leases recognised as PPE | 3 | | | | | | | | | | |
| Less: Accumulated depreciation | | | | | | | | | | | |
| **Total Property, plant and equipment (PPE)** | 2 | 1 760 822 | 2 065 792 | 2 254 638 | 3 150 782 | 3 174 391 | 3 174 391 | 3 174 391 | 3 613 716 | 4 045 401 | 4 424 748 |
| **LIABILITIES** | | | | | | | | | | | |
| **Current liabilities - Borrowing** | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | | | | | | | | | | |
| Current portion of long-term liabilities | | | | | | | | | | | |
| **Total Current liabilities - Borrowing** | | – | – | – | – | – | – | – | – | – | – |
| **Trade and other payables** | | | | | | | | | | | |
| Trade and other creditors | | 72 181 | 79 695 | 77 035 | 60 000 | 60 000 | 60 000 | 60 000 | 61 000 | 58 000 | 51 000 |
| Unspent conditional transfers | | 13 275 | | | | | | | | | |
| VAT | | | | | | | | | | | |
| **Total Trade and other payables** | 2 | 85 456 | 79 695 | 77 035 | 60 000 | 60 000 | 60 000 | 60 000 | 61 000 | 58 000 | 51 000 |
| **Non current liabilities - Borrowing** | | | | | | | | | | | |
| Borrowing | 4 | | | | | | | | | | |
| Finance leases (including PPP asset element) | | | | | | | | | | | |
| **Total Non current liabilities - Borrowing** | | – | – | – | – | – | – | – | – | – | – |
| **Provisions - non-current** | | | | | | | | | | | |
| Retirement benefits | | | | | | | | | | | |
| *List other major provision items* | | | | | | | | | | | |
| Refuse landfill site rehabilitation | | | | | | | | | | | |
| Other | | 5 | 5 | 15 738 | | | | | | | |
| **Total Provisions - non-current** | | 5 | 5 | 15 738 | – | – | – | – | – | – | – |
| **CHANGES IN NET ASSETS** | | | | | | | | | | | |
| **Accumulated Surplus/(Deficit)** | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) - opening balance | | 1 563 720 | 1 807 076 | 1 996 319 | 2 681 443 | 2 686 172 | 2 686 172 | 2 686 172 | 3 266 034 | 3 713 834 | 4 150 987 |
| GRAP adjustments | | | | | | | | | | | |
| Restated balance | | 1 563 720 | 1 807 076 | 1 996 319 | 2 681 443 | 2 686 172 | 2 686 172 | 2 686 172 | 3 266 034 | 3 713 834 | 4 150 987 |
| Surplus/(Deficit) | | 233 016 | 188 726 | 149 898 | 503 386 | 526 995 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |
| Appropriations to Reserves | | | | | | | | | | | |
| Transfers from Reserves | | | | | | | | | | | |
| Depreciation offsets | | | | | | | | | | | |
| Other adjustments | | | | | | | | | | | |
| **Accumulated Surplus/(Deficit)** | 1 | 1 796 736 | 1 995 801 | 2 146 217 | 3 184 829 | 3 213 167 | 3 213 167 | 3 213 167 | 3 705 359 | 4 145 519 | 4 530 334 |
| **Reserves** | | | | | | | | | | | |
| Housing Development Fund | | | | | | | | | | | |
| Capital replacement | | | | | | | | | | | |
| Self-insurance | | | | | | | | | | | |
| Other reserves | | | | | | | | | | | |
| Revaluation | | | | | | | | | | | |
| **Total Reserves** | 2 | – | – | – | – | – | – | – | – | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | 1 796 736 | 1 995 801 | 2 146 217 | 3 184 829 | 3 213 167 | 3 213 167 | 3 213 167 | 3 705 359 | 4 145 519 | 4 530 334 |

**Total capital expenditure includes expenditure on nationally significant priorities:**

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Provision of basic services | | | | | | | | | | |

## DC26 Zululand - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| Strategic Objective | Goal | Goal Code | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Governance and administration | To develop internal capacity to ensure effective and efficient service delivery | | | 307 245 | 295 069 | 314 820 | 420 721 | 422 521 | 422 521 | 439 030 | 468 566 | 475 202 |
| Community and public safety | To promote social development | | | 17 140 | 1 891 | 1 729 | 1 815 | 1 815 | 1 815 | 1 911 | 2 022 | 2 139 |
| Economic and environmental services | To promote economic development | | | 4 863 | 9 532 | 3 564 | 940 | 940 | 940 | 1 291 | 1 637 | – |
| Trading services | To facilitate the delivery of sustainable infrastructure and services | | | 59 196 | 80 620 | 150 171 | 41 468 | 37 038 | 37 038 | 22 854 | 20 478 | 21 686 |
| **Allocations to other priorities** | | | 2 | | | | | | | | | |
| **Total Revenue (excluding capital transfers and contributions)** | | | 1 | 388 444 | 387 112 | 470 284 | 464 944 | 462 314 | 462 314 | 465 086 | 492 703 | 499 027 |

*References*

*1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)*

## DC26 Zululand - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Governance and administration | To develop internal capacity to ensure effective and efficient service delivery | | | 100 847 | 136 406 | 151 802 | 174 953 | 179 575 | 179 575 | 190 271 | 205 932 | 209 853 |
| Community and public safety | To promote social development | | | 57 303 | 40 419 | 42 797 | 46 565 | 44 387 | 44 387 | 45 899 | 46 725 | 45 307 |
| Economic and environmental services | To promote economic development | | | 15 791 | 16 769 | 17 216 | 16 934 | 16 889 | 16 889 | 15 142 | 16 560 | 15 781 |
| Trading services | To facilitate the delivery of sustainable infrastructure and services | | | 281 833 | 328 305 | 342 585 | 220 544 | 216 514 | 216 514 | 212 073 | 223 486 | 228 087 |
| Allocations to other priorities | | | | | | | | | | | | |
| Total Expenditure | | | 1 | 455 774 | 521 898 | 554 401 | 458 996 | 457 366 | 457 366 | 463 385 | 492 703 | 499 027 |

*References*

*1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)*

## DC26 Zululand - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Governance and administration | To develop internal capacity to ensure effective and efficient service delivery | A | | 60 013 | 12 658 | 3 602 | 2 500 | 2 500 | 2 500 | 1 500 | | |
| Community and public safety | To promote social development | B | | 3 888 | – | 122 | – | | | | | |
| Economic and environmental services | To promote economic development | C | | 11 466 | 1 637 | 2 167 | 2 181 | 2 181 | 2 181 | 2 229 | 2 375 | 2 516 |
| Trading services | To facilitate the delivery of sustainable infrastructure and services | D | | 223 145 | 309 217 | 227 277 | 498 705 | 522 314 | 522 314 | 435 596 | 429 310 | 376 831 |
| | | E | | | | | | | | | | |
| | | F | | | | | | | | | | |
| | | G | | | | | | | | | | |
| | | H | | | | | | | | | | |
| | | I | | | | | | | | | | |
| | | J | | | | | | | | | | |
| | | K | | | | | | | | | | |
| | | L | | | | | | | | | | |
| | | M | | | | | | | | | | |
| | | N | | | | | | | | | | |
| | | O | | | | | | | | | | |
| | | P | | | | | | | | | | |
| Allocations to other priorities | | | 3 | | | | | | | | | |
| Total Capital Expenditure | | | 1 | 298 512 | 323 512 | 233 167 | 503 386 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |

*References*

*1. Total capital expenditure must reconcile to Budgeted Capital Expenditure*

*2. Goal code must be used on Table SA36*

**DC26 Zululand - Supporting Table SA7 Measureable performance objectives**

| Description | Unit of measurement | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Vote 1 - FINANCE** | | | | | | | | | | |
| **Financial Management** | To improve revenue collection | 68 327 713 | 35 250 866 | 35 808 723 | 64 387 885 | 64 599 242 | 64 599 242 | 78 799 543 | 83 504 525 | 68 478 175 |
| | To have an effective Auditing | | | | | | | | | |
| | To complete and submit accurate | | | | | | | | | |
| | To develop a Financial Plan | | | | | | | | | |
| | Municipal Audit | | | | | | | | | |
| **Vote 2 - CORPORATE SERVICES** | | | | | | | | | | |
| | To constantly update and maintain the Municipality's computer and software assets to conform to market and industry requirements | - | 48 005 382 | 71 322 852 | 61 324 389 | 64 583 837 | 64 583 837 | 71 568 721 | 83 084 396 | 99 759 435 |
| *Institutional Transformation & Development* | | | | | | | | | | |
| | To ensure that municipal buildings are developed and maintained in order to serve communities | | | | | | | | | |
| | To comply with Skills Development Legislation | | | | | | | | | |
| **Vote 3 - PLANNING** | | 15 790 666 | 16 768 522 | 17 215 935 | 16 934 067 | 16 889 313 | 16 889 313 | 15 142 339 | 16 559 723 | 15 780 797 |
| *Democracy and Governance* | Policies & bylaws | | | | | | | | | |
| | OPMS | | | | | | | | | |
| | To promote integrated development planning (including the spatial reflection thereof) in an environmentally responsible manner | | | | | | | | | |
| | To promote effective and efficient Shared Services | | | | | | | | | |
| **Vote 4 - COMMUNITY SERVICES** | | 57 303 273 | 40 419 366 | 42 797 199 | 46 565 399 | 44 387 467 | 44 387 467 | 45 899 261 | 46 725 111 | 45 306 906 |
| *Economic, Agriculture and Toursim* | To create effective Tourism structures and have effective institutional arrangements in place | | | | | | | | | |
| | To develop and promote Tourism Infrastructure | | | | | | | | | |
| | Focus on achieving visible delivery with regard to local economic development | | | | | | | | | |
| *Social Development & Food Security* | To create HIV/AIDS awareness and education | | | | | | | | | |
| | To strategically plan development and empowerment initiatives for youth and gender | | | | | | | | | |
| | To promote early childhood development | | | | | | | | | |
| | To promote the development of people living with Disabilities | | | | | | | | | |
| | To contribute towards addressing the needs of the elderly within the district | | | | | | | | | |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | To contribute towards addressing the needs of widows and orphans within the district | | | | | | | | | |
| | To reduce poverty by implementing Community Development Projects | | | | | | | | | |
| | To promote arts and culture | | | | | | | | | |
| | Community Participation | | | | | | | | | |
| **Vote 5 TECHNICAL SERVICES** | | 281833194 | 328304414 | 342585269 | 220543764 | 216514179 | 216514179 | 212072778 | 223485641 | 228086612 |
| *Infrastructure and Services* | To provide cost effective water | | | | | | | | | |
| | To facilitate labour intensive construction through water and sanitation projects implementation | | | | | | | | | |
| | To ensure development of airport infrastructure | | | | | | | | | |
| | To establish the status quo of roads within the Municipal Area and to take responsibilty of the asigned district roads | | | | | | | | | |
| | To review and facilitate the district Disaster Management plan | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| **And so on for the rest of the Votes** | | | | | | | | | | |

*1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))*
*2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities*
*3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s*

**DC26 Zululand - Entities measureable performance objectives**

| Description | Unit of measurement | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Entity 1 (name of entity)** | | | | | | | | | | |
| *Insert measure/s description* | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| **Entity 2 (name of entity)** | | | | | | | | | | |
| *#REF!* | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| **Entity 3 - (name of entity)** | | | | | | | | | | |
| *#REF!* | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| **And so on for the rest of the Entities** | | | | | | | | | | |

*1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))*
*2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s*

**DC26 Zululand - Supporting Table SA8 Performance indicators and benchmarks**

| Description of financial indicator | Basis of calculation | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Borrowing Management** | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **Safety of Capital** | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **Liquidity** | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1.3 | 0.2 | 0.2 | 1.3 | 1.4 | 1.4 | 1.4 | 2.3 | 2.5 | 2.8 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 1.3 | 0.2 | 0.2 | 1.3 | 1.4 | 1.4 | 1.4 | 2.3 | 2.5 | 2.8 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 1.0 | | 0.0 | 0.5 | 0.6 | 0.6 | 0.6 | 1.3 | 1.4 | 1.6 |
| **Revenue Management** | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 0.0% | 137.3% | 83.7% | 85.0% | 97.3% | 97.3% | 97.3% | 95.0% | 100.0% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 0.0% | 134.0% | 83.7% | 85.0% | 97.3% | 97.3% | 97.3% | 95.0% | 100.0% | 100.0% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 11.1% | 5.7% | 9.3% | 15.1% | 15.2% | 15.2% | 15.2% | 15.1% | 14.4% | 14.2% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | 30.0% | 30.0% | 30.0% | 30.0% | 30.0% | 30.0% | 30.0% |
| **Creditors Management** | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within`MFMA' s 65(e)) | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Creditors to Cash and Investments | | 80.6% | -1449.2% | -169.4% | 433.1% | 93.4% | 93.4% | 93.4% | 3823.6% | 107.2% | 40.1% |
| **Other Indicators** | | | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) | | | | | | | | | | |
| | Total Cost of Losses (Rand '000) | | | | | | | | | | |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |
| Water Distribution Losses (2) | Total Volume Losses (kℓ) | | | | 1 471 | 1 471 | 1 471 | 1 471 | | | |
| | Total Cost of Losses (Rand '000) | 9628755 | 6546209.01 | 7514314.733 | 3274517 | 2761542 | 3452064 | 3452064 | 7514314.733 | 6762683.26 | 6086594.934 |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 34.4% | 37.4% | 41.1% | 32.2% | 33.0% | 33.0% | 33.0% | 33.0% | 34.4% | 38.9% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 38.1% | 39.2% | 45.2% | 33.5% | 34.4% | 34.4% | | 34.4% | 35.8% | 40.3% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 11.6% | 13.8% | 11.7% | 7.3% | 7.1% | 7.1% | | 7.0% | 7.0% | 7.3% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 9.1% | 8.6% | 12.9% | 7.0% | 7.0% | 7.0% | 7.0% | 9.8% | 9.9% | 10.2% |
| **IDP regulation financial viability indicators** | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 5.5 | 18.4 | 44.9 | 61.9 | 61.9 | 61.9 | 65.5 | 54.6 | 50.4 | 38.6 |
| ii.O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 135.7% | 60.6% | 91.4% | 210.9% | 241.2% | 241.2% | 241.2% | 345.3% | 329.1% | 309.2% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 3.4 | (0.2) | (1.4) | 0.5 | 2.2 | 2.2 | 2.2 | 0.1 | 1.8 | 4.0 |

*References*

*1. Consumer debtors > 12 months old are excluded from current assets*

*2. Only include if services provided by the municipality*

DC26 Zululand - Supporting Table SA9 Social, economic and demographic statistics and assumptions

| Description of economic indicator | Ref. | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Outcome | Outcome | Outcome | Original Budget | Outcome | Outcome | Outcome |
| **Demographics** | | | | | | | | | | | | |
| Population | | Census 2011 | 655 | 750 | 755 | 804 | 884 | 972 | 1 070 | 1 [illegible] | 1 [illegible] | 1 424 |
| Females aged 5 - 14 | | Census 2011 | - | - | - | - | - | - | | | | |
| Males aged 5 - 14 | | Census 2011 | - | - | - | - | - | - | | | | |
| Females aged 15 - 34 | | Census 2011 | - | - | - | - | - | - | | | | |
| Males aged 15 - 34 | | Census 2011 | - | - | - | - | - | - | | | | |
| Unemployment | | Census 2011 | 77 | 109 | - | - | - | - | | | | |
| **Monthly household income (no. of households)** | 1, 12 | | | | | | | | | | | |
| No income | | Census 2011 | - | - | - | - | 332 224 | 362 446 | 401 991 | 442 190 | 486 409 | 535 050 |
| R1 - R1 600 | | Census 2011 | - | - | - | - | 34 853 | 401 938 | 441 472 | 485 619 | 534 181 | 587 599 |
| R1 601 - R3 200 | | Census 2011 | - | - | - | - | 18 345 | 20 181 | 22 199 | 24 419 | 26 860 | 29 546 |
| R3 201 - R6 400 | | Census 2011 | - | - | - | - | 11 400 | 12 547 | 13 801 | 15 181 | 16 700 | 18 369 |
| R6 401 - R12 800 | | Census 2011 | - | - | - | - | 11 792 | 12 971 | 14 268 | 15 695 | 17 265 | 18 991 |
| R12 801 - R25 600 | | Census 2011 | - | - | - | - | 6 767 | 7 444 | 8 188 | 9 007 | 9 908 | 10 898 |
| R25 601 - R51 200 | | Census 2011 | - | - | - | - | 1 952 | 2 158 | 2 374 | 2 611 | 2 873 | 3 160 |
| R52 201 - R102 400 | | Census 2011 | - | - | - | - | 243 | 267 | 294 | 323 | 356 | 391 |
| R102 401 - R204 800 | | Census 2011 | - | - | - | - | 298 | 328 | 361 | 397 | 436 | 480 |
| R204 801 - R409 600 | | Census 2011 | - | - | - | - | 214 | 301 | 332 | 365 | 401 | 441 |
| R409 601 - R819 200 | | Census 2011 | - | - | - | - | - | - | - | | | |
| > R819 200 | | Census 2011 | - | - | - | - | - | - | - | | | |
| **Poverty profiles (no. of households)** | | | | | | | | | | | | |
| < R 3 050 per household per month | 13 | | | | | | 136681.00 | 150348.10 | 165384.01 | | | |
| **Household/demographics (000)** | | | | | | | | | | | | |
| Number of people in municipal area | | ZULULAND DM GIS 2011 | 104 190 | 141 192 | 142 543 | 158 | 159 | 191 | 210 | 231 | 254 | 279 |
| Number of poor people in municipal area | | Census 2011 | | | | | | | | | | |
| Number of households in municipal area | | ZULULAND DM GIS 2011 | | | | | | | | | | |
| Number of poor households in municipal area | | Census 2011 | | | | | | | | | | |
| Definition of poor household (R per month) | | <R800/month | | | | | | | | | | |
| **Housing statistics** | 3 | | | | | | | | | | | |
| Formal | | ZULULAND DM GIS 2011 | | | | | | | | | | |
| Informal | | ZULULAND DM GIS 2011 | | | | | | | | | | |
| **Total number of households** | | | - | - | - | - | - | - | - | - | - | - |
| Dwellings provided by municipality | 4 | | | | | | | | | | | |
| Dwellings provided by provincials | | | | | | | | | | | | |
| Dwellings provided by private sector | 5 | | | | | | | | | | | |
| **Total new housing dwellings** | | | - | - | - | - | - | - | - | - | - | - |
| **Economic** | 6 | | | | | | | | | | | |
| Inflation/inflation outlook (CPIX) | | | [illegible] | [illegible] | [illegible] | | | | | | | |
| Interest rate - borrowing | | | | | | | | | | | | |
| Interest rate - investment | | | | | | | | | | | | |
| Remuneration increases | | | | | | | | | | | | |
| Consumption growth (electricity) | | | | | | | | | | | | |
| Consumption growth (water) | | | | | | | | | | | | |
| **Collection rates** | 7 | | | | | | | | | | | |
| Property tax/service charges | | | [illegible] | [illegible] | [illegible] | | | | | | | |
| Rental of facilities & equipment | | | | | | | | | | | | |
| Interest - external investments | | | | | | | | | | | | |
| Interest - debtors | | | | | | | | | | | | |
| Revenue from agency services | | | | | | | | | | | | |

**Detail on the provision of municipal services for A10**

| Total municipal services | Ref | | 2013/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Orticome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | – | 31 597 | 30 756 | 30 920 | 30 920 | 30 920 | 51 853 | 53 118 | 54 965 |
| | | Piped water inside yard (but not in dwelling) | 51 000 | 42 573 | 46 935 | 49 353 | 49 353 | 49 353 | 31 315 | 32 410 | 33 700 |
| | 8 | Using public tap (at least min.service level) | 18 000 | 27 125 | 29 510 | 29 811 | 29 811 | 29 811 | 15 368 | 15 560 | 16 610 |
| | 10 | Other water supply (at least min.service level) | – | – | – | 15 368 | 15 368 | 15 368 | – | – | – |
| | | *Minimum Service Level and Above sub-total* | 69 000 | 101 295 | 107 201 | 125 452 | 125 452 | 125 452 | 98 336 | 101 713 | 127 275 |
| | 9 | Using public tap (< min.service level) | – | 17 853 | 29 510 | 15 368 | 15 368 | 15 368 | 15 720 | 16 000 | 17 100 |
| | 10 | Other water supply (< min.service level) | – | – | – | – | – | – | 13 750 | 14 500 | 17 000 |
| | | No water supply | – | 38 706 | 34 215 | 32 566 | 32 566 | 32 566 | 33 586 | 33 221 | 34 000 |
| | | *Below Minimum Service Level sub-total* | – | 56 559 | 63 725 | 47 934 | 47 934 | 47 934 | 62 036 | 63 741 | 68 100 |
| | | Total number of households | 69 000 | 157 854 | 170 926 | 173 386 | 173 386 | 173 386 | 160 372 | 165 454 | 182 375 |
| | | Sanitation/sewerage: | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | – | 30 258 | 30 265 | 30 920 | 30 920 | 30 920 | 30 000 | 310 000 | 31 500 |
| | | Flush toilet (with septic tank) | – | 1 364 | 1 364 | 866 | 866 | 866 | 886 | 950 | 1 500 |
| | | Chemical toilet | – | – | – | – | – | – | – | – | – |
| | | Pit toilet (ventilated) | 75 000 | 69 476 | 80 205 | 89 830 | 89 830 | 89 830 | 89 830 | 92 130 | 93 200 |
| | | Other toilet provisions (> min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | 75 000 | 101 097 | 111 834 | 121 616 | 121 616 | 121 616 | 120 686 | 405 080 | 126 200 |
| | | Bucket toilet | – | – | – | – | – | – | – | – | – |
| | | Other toilet provisions (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No toilet provisions | – | 56 757 | 46 027 | 36 150 | 36 150 | 36 150 | 36 150 | 33 850 | 32 700 |
| | | *Below Minimum Service Level sub-total* | – | 56 757 | 46 027 | 36 150 | 36 150 | 36 150 | 36 150 | 33 850 | 32 700 |
| | | Total number of households | 75 000 | 157 854 | 157 861 | 157 766 | 157 766 | 157 766 | 156 846 | 438 930 | 158 900 |
| | | Energy: | | | | | | | | | |
| | | Electricity (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | | Electricity - prepaid (min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Electricity (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | Electricity - prepaid (< min. service level) | – | – | – | – | – | – | – | – | – |
| | | Other energy sources | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | Total number of households | – | – | – | – | – | – | – | – | – |
| | | Refuse: | | | | | | | | | |
| | | Removed at least once a week | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Removed less frequently than once a week | – | – | – | – | – | – | – | – | – |
| | | Using communal refuse dump | – | – | – | – | – | – | – | – | – |
| | | Using own refuse dump | – | – | – | – | – | – | – | – | – |
| | | Other rubbish disposal | – | – | – | – | – | – | – | – | – |
| | | No rubbish disposal | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | Total number of households | – | – | – | – | – | – | – | – | – |

| Municipal in-house services | Ref | | 2013/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Orticome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | | 31 597 | 30 756 | 30920 | 30920 | 30920 | 51 853 | 53 118 | 54 965 |
| | | Piped water inside yard (but not in dwelling) | 51 000 | 42 573 | 46 935 | 49353 | 49353 | 49353 | 31 315 | 32 410 | 33 700 |
| | 8 | Using public tap (at least min.service level) | 18 000 | 27 125 | 29 510 | 29811 | 29811 | 29811 | 15 368 | 15 560 | 16 610 |
| | 10 | Other water supply (at least min.service level) | | | | 15368 | 15368 | 15368 | – | – | – |
| | | *Minimum Service Level and Above sub-total* | 69 000 | 101 295 | 107 201 | 125 452 | 125 452 | 125 452 | 98 336 | 101 713 | 127 275 |
| | 9 | Using public tap (< min.service level) | | 17 853 | 29 510 | 15 368 | 15 368 | 15 368 | 15 720 | 16 000 | 17 100 |
| | 10 | Other water supply (< min.service level) | | | | | | | 13 750 | 14 500 | 17 000 |
| | | No water supply | | 38 706 | 34 215 | 32 566 | 32 566 | 32 566 | 33 586 | 33 221 | 34 000 |
| | | *Below Minimum Service Level sub-total* | – | 56 559 | 63 725 | 47 934 | 47 934 | 47 934 | 62 036 | 63 741 | 68 100 |
| | | Total number of households | 69 000 | 157 854 | 170 926 | 173 386 | 173 386 | 173 386 | 160 372 | 165 454 | 182 375 |
| | | Sanitation/sewerage: | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | | 30 258 | 30 265 | 30 920 | 30 920 | 30 920 | 30 000 | 310 000 | 31 500 |
| | | Flush toilet (with septic tank) | | 1 364 | 1 364 | 866 | 866 | 866 | 886 | 950 | 1 500 |
| | | Chemical toilet | | | | | | | – | – | – |
| | | Pit toilet (ventilated) | 75 000 | 69 476 | 80 205 | 89 830 | 89 830 | 89 830 | 89 830 | 92 130 | 93 200 |
| | | Other toilet provisions (> min.service level) | | | | | | | – | – | – |
| | | *Minimum Service Level and Above sub-total* | 75 000 | 101 097 | 111 834 | 121 616 | 121 616 | 121 616 | 120 686 | 405 080 | 126 200 |
| | | Bucket toilet | | | | | | | – | – | – |
| | | Other toilet provisions (< min.service level) | | | | | | | – | – | – |
| | | No toilet provisions | | 56 757 | 46 027 | 36 150 | 36 150 | 36 150 | 36 150 | 33 850 | 32 700 |
| | | *Below Minimum Service Level sub-total* | – | 56 757 | 46 027 | 36 150 | 36 150 | 36 150 | 36 150 | 33 850 | 32 700 |
| | | Total number of households | 75 000 | 157 854 | 157 861 | 157 766 | 157 766 | 157 766 | 156 846 | 438 930 | 158 900 |
| | | Energy: | | | | | | | | | |
| | | Electricity (at least min.service level) | | | | | | | | | |
| | | Electricity - prepaid (min.service level) | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Electricity (< min.service level) | | | | | | | | | |
| | | Electricity - prepaid (< min. service level) | | | | | | | | | |
| | | Other energy sources | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | Total number of households | – | – | – | – | – | – | – | – | – |
| | | Refuse: | | | | | | | | | |
| | | Removed at least once a week | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Removed less frequently than once a week | | | | | | | | | |
| | | Using communal refuse dump | | | | | | | | | |
| | | Using own refuse dump | | | | | | | | | |
| | | Other rubbish disposal | | | | | | | | | |
| | | No rubbish disposal | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | Total number of households | – | – | – | – | – | – | – | – | – |

| Municipal entity services | Ref. | | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Name of municipal entity | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | | | | | | | | | |
| | | Piped water inside yard (but not in dwelling) | | | | | | | | | |
| | 8 | Using public tap (at least min.service level) | | | | | | | | | |
| | 10 | Other water supply (at least min.service level) | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | - | - | - | - | - | - | - | - | - |
| | 9 | Using public tap (< min.service level) | | | | | | | | | |
| | 10 | Other water supply (< min.service level) | | | | | | | | | |
| | | No water supply | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Name of municipal entity | | Sanitation/sewerage: | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | | | | | | | | | |
| | | Flush toilet (with septic tank) | | | | | | | | | |
| | | Chemical toilet | | | | | | | | | |
| | | Pit toilet (ventilated) | | | | | | | | | |
| | | Other toilet provisions (> min.service level) | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | - | - | - | - | - | - | - | - | - |
| | | Bucket toilet | | | | | | | | | |
| | | Other toilet provisions (< min.service level) | | | | | | | | | |
| | | No toilet provisions | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Name of municipal entity | | Energy: | | | | | | | | | |
| | | Electricity (at least min.service level) | | | | | | | | | |
| | | Electricity - prepaid (min.service level) | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | - | - | - | - | - | - | - | - | - |
| | | Electricity (< min.service level) | | | | | | | | | |
| | | Electricity - prepaid (< min. service level) | | | | | | | | | |
| | | Other energy sources | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Name of municipal entity | | Refuse: | | | | | | | | | |
| | | Removed at least once a week | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | - | - | - | - | - | - | - | - | - |
| | | Removed less frequently than once a week | | | | | | | | | |
| | | Using communal refuse dump | | | | | | | | | |
| | | Using own refuse dump | | | | | | | | | |
| | | Other rubbish disposal | | | | | | | | | |
| | | No rubbish disposal | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |

| Services provided by 'external mechanisms' | Ref. | | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Names of service providers | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | | | | | | | | | |
| | | Piped water inside yard (but not in dwelling) | | | | | | | | | |
| | 8 | Using public tap (at least min.service level) | | | | | | | | | |
| | 10 | Other water supply (at least min.service level) | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | - | - | - | - | - | - | - | - | - |
| | 9 | Using public tap (< min.service level) | | | | | | | | | |
| | 10 | Other water supply (< min.service level) | | | | | | | | | |
| | | No water supply | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Names of service providers | | Sanitation/sewerage: | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | | | | | | | | | |
| | | Flush toilet (with septic tank) | | | | | | | | | |
| | | Chemical toilet | | | | | | | | | |
| | | Pit toilet (ventilated) | | | | | | | | | |
| | | Other toilet provisions (> min.service level) | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | - | - | - | - | - | - | - | - | - |
| | | Bucket toilet | | | | | | | | | |
| | | Other toilet provisions (< min.service level) | | | | | | | | | |
| | | No toilet provisions | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Names of service providers | | Energy: | | | | | | | | | |
| | | Electricity (at least min.service level) | | | | | | | | | |
| | | Electricity - prepaid (min.service level) | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | - | - | - | - | - | - | - | - | - |
| | | Electricity (< min.service level) | | | | | | | | | |
| | | Electricity - prepaid (< min. service level) | | | | | | | | | |
| | | Other energy sources | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Names of service providers | | Refuse: | | | | | | | | | |
| | | Removed at least once a week | | | | | | | | | |
| | | *Minimum Service Level and Above sub-total* | - | - | - | - | - | - | - | - | - |
| | | Removed less frequently than once a week | | | | | | | | | |
| | | Using communal refuse dump | | | | | | | | | |
| | | Using own refuse dump | | | | | | | | | |
| | | Other rubbish disposal | | | | | | | | | |
| | | No rubbish disposal | | | | | | | | | |
| | | *Below Minimum Service Level sub-total* | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |

| Total number of Free Basic Services (FBS) provided | | | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Electricity | Ref. | Location of households for each type of FBS | | | | | | | | | |
| List type of FBS service | | Formal settlements - (50 kwh per indigent household per month R000) | | | | | | | | | |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Informal settlements (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Informal settlements targeted for upgrading (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Living in informal backyard rental agreement (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Other (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Total cost of FBS - Electricity for informal settlements** | – | – | – | – | – | – | – | – | – |
| **Water** | Ref. *Location of households for each type of FBS* | | | | | | | | | |
| List type of FBS service | **Formal settlements - (6 kilolitre per indigent household per month R'000)** | | | 648 406 | 890 921 | 890 921 | 890 921 | [illegible] | 963 551 | [illegible] |
| | *Number of HH receiving this type of FBS* | 96 000 | 101 295 | 141 416 | 148 487 | 148 487 | 148 487 | [illegible] | 148 487 | [illegible] |
| | **Informal settlements (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Informal settlements targeted for upgrading (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Living in informal backyard rental agreement (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Other (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Total cost of FBS - Water for informal settlements** | – | – | – | – | – | – | – | – | – |
| **Sanitation** | Ref. *Location of households for each type of FBS* | | | | | | | | | |
| List type of FBS service | **Formal settlements - (free sanitation service to indigent households)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Informal settlements (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Informal settlements targeted for upgrading (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Living in informal backyard rental agreement (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Other (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Total cost of FBS - Sanitation for informal settlements** | – | – | – | – | – | – | – | – | – |
| **Refuse Removal** | Ref. *Location of households for each type of FBS* | | | | | | | | | |
| List type of FBS service | **Formal settlements - (removed once a week to indigent households)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Informal settlements (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Informal settlements targeted for upgrading (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Living in informal backyard rental agreement (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Other (R'000)** | | | | | | | | | |
| | *Number of HH receiving this type of FBS* | | | | | | | | | |
| | **Total cost of FBS - Refuse Removal for informal settlements** | – | – | – | – | – | – | – | – | – |

*References*

*1. Monthly household income threshold. Should include all sources of income.*

*2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services*

*3. Include total of all housing units within the municipality*

*4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province*

*5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality*

*6. Insert actual or estimated % increases assumed as a basis for budget calculations*

*7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group*

*8. Stand distance <= 200m from dwelling*

*9. Stand distance > 200m from dwelling*

## DC26 Zululand Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Funding measures** | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 89 551 | (5 499) | (45 481) | 13 853 | 64 253 | 64 253 | 64 253 | 1 595 | 54 095 | 127 339 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | 4 095 | (62 237) | (103 336) | 37 885 | 44 450 | 44 450 | 44 450 | 71 876 | 81 922 | 99 058 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | 3.4 | (0.2) | (1.4) | 0.5 | 2.2 | 2.2 | 2.2 | 0.1 | 1.8 | 4.0 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | 233 016 | 188 726 | 149 898 | 503 386 | 526 995 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a,(2) | 5 | N.A. | 6.5% | 5.3% | (0.3%) | (18.6%) | (6.0%) | (6.0%) | (36.5%) | 0.5% | (0.1%) |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 0.0% | 117.8% | 58.6% | 71.3% | 74.0% | 74.0% | 74.0% | 71.9% | 75.0% | 92.3% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 10.6% | 23.9% | 27.5% | 11.3% | 13.0% | 13.0% | 13.0% | 18.7% | 18.6% | 18.6% |
| Capital payments % of capital expenditure | 18(1)c;19 | 8 | 95.8% | 97.6% | 99.2% | 100.0% | 91.0% | 91.0% | 91.0% | 100.0% | 100.0% | 100.0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c | 9 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | | | | | | | | 100.0% | 100.0% | 100.0% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | (49.8%) | 68.2% | 143.8% | 0.0% | 0.0% | 0.0% | (0.6%) | 1.5% | (0.5%) |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | (22.1%) | 67.2% | (38.7%) | 0.0% | 0.0% | 0.0% | 3.1% | 1.5% | 0.0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 2.2% | 2.3% | 1.8% | 1.1% | 1.0% | 1.0% | 1.0% | 0.9% | 0.9% | 0.8% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

*References*

*1. Positive cash balances indicative of minimum compliance - subject to 2*

*2. Deduct cash and investment applications (defined) from cash balances*

*3. Indicative of sufficient liquidity to meet average monthly operating payments*

*4. Indicative of funded operational requirements*

*5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)*

*6. Realistic average cash collection forecasts as % of annual billed revenue*

*7. Realistic average increase in debt impairment (doubtful debt) provision*

*8. Indicative of planned capital expenditure level & cash payment timing*

*9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing*

*10. Substantiation of National/Province allocations included in budget*

*11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)*

*12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)*

*13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection*

*14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection*

## DC26 Zululand - Supporting Table SA11 Property rates summary

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Valuation:** | 1 | | | | | | | | | |
| Date of valuation: | | | | | | | | | | |
| Financial year valuation used | | | | | | | | | | |
| Municipal by-laws s6 in place? (Y/N) | 2 | | | | | | | | | |
| Municipal/assistant valuer appointed? (Y/N) | | | | | | | | | | |
| Municipal partnership s38 used? (Y/N) | | | | | | | | | | |
| No. of assistant valuers (FTE) | 3 | | | | | | | | | |
| No. of data collectors (FTE) | 3 | | | | | | | | | |
| No. of internal valuers (FTE) | 3 | | | | | | | | | |
| No. of external valuers (FTE) | 3 | | | | | | | | | |
| No. of additional valuers (FTE) | 4 | | | | | | | | | |
| Valuation appeal board established? (Y/N) | | | | | | | | | | |
| Implementation time of new valuation roll (mths) | | | | | | | | | | |
| No. of properties | 5 | | | | | | | | | |
| No. of sectional title values | 5 | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | |
| No. of supplementary valuations | | | | | | | | | | |
| No. of valuation roll amendments | | | | | | | | | | |
| No. of objections by rate payers | | | | | | | | | | |
| No. of appeals by rate payers | | | | | | | | | | |
| No. of successful objections | 8 | | | | | | | | | |
| No. of successful objections > 10% | 8 | | | | | | | | | |
| Supplementary valuation | | | | | | | | | | |
| Public service infrastructure value (Rm) | 5 | | | | | | | | | |
| Municipality owned property value (Rm) | | | | | | | | | | |
| **Valuation reductions:** | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | |
| Valuation reductions-other (Rm) | | | | | | | | | | |
| **Total valuation reductions:** | | - | - | - | - | - | - | - | - | - |
| Total value used for rating (Rm) | 5 | | | | | | | | | |
| Total land value (Rm) | 5 | | | | | | | | | |
| Total value of improvements (Rm) | 5 | | | | | | | | | |
| Total market value (Rm) | 5 | | | | | | | | | |
| **Rating:** | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | | | | | | | | | | |
| Differential rates used? (Y/N) | 5 | | | | | | | | | |
| Limit on annual rate increase (s20)? (Y/N) | | | | | | | | | | |
| Special rating area used? (Y/N) | | | | | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | |
| Rates policy accompanying budget? (Y/N) | | | | | | | | | | |
| Fixed amount minimum value (R'000) | | | | | | | | | | |
| Non-residential prescribed ratio s19? (%) | | | | | | | | | | |
| **Rate revenue:** | | | | | | | | | | |
| Rate revenue budget (R '000) | 6 | | | | | | | | | |
| Rate revenue expected to collect (R'000) | 6 | | | | | | | | | |
| Expected cash collection rate (%) | | | | | | | | | | |
| Special rating areas (R'000) | 7 | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | | | | | |
| Rebates, exemptions - other (R'000) | | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | |
| **Total rebates,exemptns,reductns,discs (R'000)** | | - | - | - | - | - | - | - | - | - |

*References*

*1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand*

*2. To give effect to rates policy*

*3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff*

*4. Required to implement new system (FTE)*

*5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12*

*6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)*

*7. Included in rate revenue budget*

*8. In favour of the rate-payer*

## DC26 Zululand - Supporting Table SA12a Property rates by category (current year)

| Description | Ref | Resi. | Indust. | Bus. & Comm. | Farm props. | State-owned | Muni props. | Public service infra. | Private owned towns | Formal & Informal Settle. | Comm. Land | State trust land | Section 8(2)(n) (note 1) | Protect. Areas | National Monum/ts | Public benefit organs. | Mining Props. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Current Year 2015/16 | | | | | | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | | | | | | |
| No. of properties | | | | | | | | | | | | | | | | | |
| No. of sectional title property values | | | | | | | | | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | | | | | | | | |
| No. of supplementary valuations | | | | | | | | | | | | | | | | | |
| Supplementary valuation (Rm) | | | | | | | | | | | | | | | | | |
| No. of valuation roll amendments | | | | | | | | | | | | | | | | | |
| No. of objections by rate-payers | | | | | | | | | | | | | | | | | |
| No. of appeals by rate-payers | | | | | | | | | | | | | | | | | |
| No. of appeals by rate-payers finalised | | | | | | | | | | | | | | | | | |
| **No. of successful objections** | 5 | | | | | | | | | | | | | | | | |
| No. of successful objections > 10% | 5 | | | | | | | | | | | | | | | | |
| Estimated no. of properties not valued | | | | | | | | | | | | | | | | | |
| Years since last valuation **(select)** | | | | | | | | | | | | | | | | | |
| Frequency of valuation **(select)** | | | | | | | | | | | | | | | | | |
| Method of valuation used **(select)** | | | | | | | | | | | | | | | | | |
| Base of valuation **(select)** | | | | | | | | | | | | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | | | | | | | | |
| Combination of rating types used? (Y/N) | | | | | | | | | | | | | | | | | |
| Flat rate used? (Y/N) | | | | | | | | | | | | | | | | | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | | | | | | |
| Valuation reductions: | | | | | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-other (Rm) | 2 | | | | | | | | | | | | | | | | |
| **Total valuation reductions:** | | | | | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | | | | | | | | | | | | | | | | |
| **Total land value (Rm)** | 6 | | | | | | | | | | | | | | | | |
| **Total value of improvements (Rm)** | 6 | | | | | | | | | | | | | | | | |
| Total market value (Rm) | 6 | | | | | | | | | | | | | | | | |
| Rating: | | | | | | | | | | | | | | | | | |
| Average rate | 3 | | | | | | | | | | | | | | | | |
| Rate revenue budget (R '000) | | | | | | | | | | | | | | | | | |
| Rate revenue expected to collect (R'000) | | | | | | | | | | | | | | | | | |
| Expected cash collection rate (%) | 4 | | | | | | | | | | | | | | | | |
| Special rating areas (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - other (R'000) | | | | | | | | | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | | | | | | | | |
| **Total rebates,exemptns,reductns,discs (R'000)** | | | | | | | | | | | | | | | | | |

*References*

*1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations*

*2. Include value of additional reductions is 'free' value greater than MPRA minimum.*

*3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum*

*4. Include arrears collections*

*5. In favour of the rate-payer*

*6. Provide relevant information for historical comparisons.*

## DC26 Zululand - Supporting Table SA12b Property rates by category (budget year)

| Description | Ref | Resl. | Indust. | Bus. & Comm. | Farm props. | State-owned | Muni props. | Public service infra. | Private owned towns | Formal & Informal Settle. | Comm. Land | State trust land | Section 8(2)(n) (note 1) | Protect. Areas | National Monum/ts | Public benefit organs. | Mining Props. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Budget Year 2016/17** | | | | | | | | | | | | | | | | | |
| **Valuation:** | | | | | | | | | | | | | | | | | |
| No. of properties | | | | | | | | | | | | | | | | | |
| No. of sectional title property values | | | | | | | | | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | | | | | | | | |
| No. of supplementary valuations | | | | | | | | | | | | | | | | | |
| Supplementary valuation (Rm) | | | | | | | | | | | | | | | | | |
| No. of valuation roll amendments | | | | | | | | | | | | | | | | | |
| No. of objections by rate-payers | | | | | | | | | | | | | | | | | |
| No. of appeals by rate-payers | | | | | | | | | | | | | | | | | |
| No. of appeals by rate-payers finalised | | | | | | | | | | | | | | | | | |
| **No. of successful objections** | 5 | | | | | | | | | | | | | | | | |
| No. of successful objections > 10% | 5 | | | | | | | | | | | | | | | | |
| Estimated no. of properties not valued | | | | | | | | | | | | | | | | | |
| Years since last valuation **(select)** | | | | | | | | | | | | | | | | | |
| Frequency of valuation **(select)** | | | | | | | | | | | | | | | | | |
| Method of valuation used **(select)** | | | | | | | | | | | | | | | | | |
| Base of valuation **(select)** | | | | | | | | | | | | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | | | | | | | | |
| Combination of rating types used? (Y/N) | | | | | | | | | | | | | | | | | |
| Flat rate used? (Y/N) | | | | | | | | | | | | | | | | | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | | | | | | |
| **Valuation reductions:** | | | | | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-other (Rm) | 2 | | | | | | | | | | | | | | | | |
| **Total valuation reductions:** | | | | | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total land value (Rm) | 6 | | | | | | | | | | | | | | | | |
| **Total value of improvements (Rm)** | 6 | | | | | | | | | | | | | | | | |
| Total market value (Rm) | 6 | | | | | | | | | | | | | | | | |
| **Rating:** | | | | | | | | | | | | | | | | | |
| Average rate | 3 | | | | | | | | | | | | | | | | |
| Rate revenue budget (R '000) | | | | | | | | | | | | | | | | | |
| Rate revenue expected to collect (R'000) | | | | | | | | | | | | | | | | | |
| Expected cash collection rate (%) | 4 | | | | | | | | | | | | | | | | |
| Special rating areas (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - other (R'000) | | | | | | | | | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | | | | | | | | |
| **Total rebates,exemptns,reductns,discs (R'000)** | | | | | | | | | | | | | | | | | |

*References*

*1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations*

*2. Include value of additional reductions is 'free' value greater than MPRA minimum.*

*3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum*

*4. Include arrears collections*

*5. In favour of the rate-payer*

*6. Provide relevant information for historical comparisons.*

## DC26 Zululand - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Property rates** *(rate in the Rand)* | 1 | | | | | | | | |
| Residential properties | | | | | | | | | |
| Residential properties - vacant land | | | | | | | | | |
| Formal/informal settlements | | | | | | | | | |
| Small holdings | | | | | | | | | |
| Farm properties - used | | | | | | | | | |
| Farm properties - not used | | | | | | | | | |
| Industrial properties | | | | | | | | | |
| Business and commercial properties | | | | | | | | | |
| Communal land - residential | | | | | | | | | |
| Communal land - small holdings | | | | | | | | | |
| Communal land - farm property | | | | | | | | | |
| Communal land - business and commercial | | | | | | | | | |
| Communal land - other | | | | | | | | | |
| State-owned properties | | | | | | | | | |
| Municipal properties | | | | | | | | | |
| Public service infrastructure | | | | | | | | | |
| Privately owned towns serviced by the owner | | | | | | | | | |
| State trust land | | | | | | | | | |
| Restitution and redistribution properties | | | | | | | | | |
| Protected areas | | | | | | | | | |
| National monuments properties | | | | | | | | | |
| **Exemptions, reductions and rebates** *(Rands)* | | | | | | | | | |
| ***Residential properties*** | | | | | | | | | |
| R15 000 threshhold rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| General residential rebate | | | | | | | | | |
| Indigent rebate or exemption | | | | | | | | | |
| Pensioners/social grants rebate or exemption | | | | | | | | | |
| Temporary relief rebate or exemption | | | | | | | | | |
| Bona fide farmers rebate or exemption | | | | | | | | | |
| ***Other rebates or exemptions*** | 2 | | | | | | | | |
| **Water tariffs** | | | | | | | | | |
| ***Domestic*** | | | | | | | | | |
| Basic charge/fixed fee *(Rands/month)* | | | | | | | | | |
| Service point - vacant land *(Rands/month)* | | | | | | | | | |
| Water usage - flat rate tariff *(c/kl)* | | | | | | | | | |
| Water usage - life line tariff | | (describe structure) | | | | | | | |
| Water usage - Block 1 (c/kl) | | 0-6 kl | - | - | | - | - | - | |
| Water usage - Block 2 (c/kl) | | 7-30/kl | 4 | 4 | | 6 | 6 | 7 | 7 |
| Water usage - Block 3 (c/kl) | | 31-40/kl | 5 | 5 | | 7 | 7 | 8 | 8 |
| Water usage - Block 4 (c/kl) | | >40kl | 7 | 7 | | 9 | 9 | 10 | 11 |
| ***Other*** | 2 | | | | | | | | |
| **Waste water tariffs** | | | | | | | | | |
| ***Domestic*** | | | | | | | | | |
| Basic charge/fixed fee *(Rands/month)* | | | | | | | | | |
| Service point - vacant land *(Rands/month)* | | | | | | | | | |
| Waste water - flat rate tariff *(c/kl)* | | | | | | | | | |
| Volumetric charge - Block 1 (c/kl) | | (fill in structure) | | | | | | | |
| Volumetric charge - Block 2 (c/kl) | | (fill in structure) | | | | | | | |
| Volumetric charge - Block 3 (c/kl) | | (fill in structure) | | | | | | | |

| | | |
|---|---|---|
| Volumetric charge - Block 4 (c/kl) | | (fill in structure) |
| ***Other*** | 2 | |
| **Electricity tariffs** | | |
| ***Domestic*** | | |
| Basic charge/fixed fee *(Rands/month)* | | |
| Service point - vacant land *(Rands/month)* | | |
| FBE | | (how is this targeted?) |
| Life-line tariff - meter | | (describe structure) |
| Life-line tariff - prepaid | | (describe structure) |
| Flat rate tariff - meter *(c/kwh)* | | |
| Flat rate tariff - prepaid *(c/kwh)* | | |
| Meter - IBT Block 1 (c/kwh) | | (fill in thresholds) |
| Meter - IBT Block 2 (c/kwh) | | (fill in thresholds) |
| Meter - IBT Block 3 (c/kwh) | | (fill in thresholds) |
| Meter - IBT Block 4 (c/kwh) | | (fill in thresholds) |
| Meter - IBT Block 5 (c/kwh) | | (fill in thresholds) |
| Prepaid - IBT Block 1 (c/kwh) | | (fill in thresholds) |
| Prepaid - IBT Block 2 (c/kwh) | | (fill in thresholds) |
| Prepaid - IBT Block 3 (c/kwh) | | (fill in thresholds) |
| Prepaid - IBT Block 4 (c/kwh) | | (fill in thresholds) |
| Prepaid - IBT Block 5 (c/kwh) | | (fill in thresholds) |
| ***Other*** | 2 | |
| **Waste management tariffs** | | |
| ***Domestic*** | | |
| Street cleaning charge | | |
| Basic charge/fixed fee | | |
| 80l bin - once a week | | |
| 250l bin - once a week | | |

*References*

*1. If properties are not rated or zero rated this must be indicated as such*

*2.Please provide detailed descriptions on Sheet SA13b*

## DC26 Zululand - Supporting Table SA13b Service Tariffs by category - explanatory

| Description | Ref | Provide description of tariff structure where appropriate | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Exemptions, reductions and rebates** *(Rands)* | | | | | | | | | |
| *[Insert lines as applicable]* | | | | | | | | | |
| **Water tariffs** | | | | | | | | | |
| *Water usage -0-6kl* | | (fill in thresholds) | | | | | | | |
| *Water usage - 7-30kl* | | (fill in thresholds) | 4 | 4 | 5 | 6 | 6 | 7 | 7 |
| *Water usage - 31-40kl* | | (fill in thresholds) | 5 | 5 | 6 | 7 | 7 | 8 | 8 |
| *Water usage - >40kl* | | (fill in thresholds) | 7 | 7 | 7 | 9 | 9 | 10 | 11 |
| *Commercial and Industrial* | | (fill in thresholds) | 6 | 6 | 418 | 512 | 512 | 563 | 620 |
| *Unmetered* | | (fill in thresholds) | 75 | 75 | 127 | 155 | 155 | 171 | 188 |
| *Other business and state* | | (fill in thresholds) | 5 | 5 | 7 | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| **Waste water tariffs** | | | | | | | | | |
| *Volumetric charge - Basic 0-40kl* | | (fill in structure) | 49 | 49 | | 81 | 81 | 89 | 98 |
| | | (fill in structure) | | | | | | | |
| *Non Domestic, Commercial, High Density* | | (fill in structure) | | | | | | | |
| *Basic 0-40kl* | | (fill in structure) | 49 | 49 | | | | | |
| *Sewer excess >40kl of water consumption* | | (fill in structure) | 2 | 2 | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| | | (fill in structure) | | | | | | | |
| **Electricity tariffs** | | | | | | | | | |
| *[Insert blocks as applicable]* | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |

## DC26 Zululand - Supporting Table SA14 Household bills

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Rand/cent | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 % Incr. | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Monthly Account for Household - 'Middle Income Range'** | 1 | | | | | | | | | | |
| **Rates and services charges:** | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | 4.40 | 4.40 | 4.84 | 6.00 | 6.00 | 6.00 | – | 6.00 | 6.60 | 7.26 |
| Water: Consumption | | 116.09 | | 128.00 | 155.00 | 155.00 | 155.00 | – | 155.00 | 170.50 | 187.55 |
| Sanitation | | 48.76 | | 53.64 | 80.88 | 80.88 | 80.88 | – | 80.88 | 88.97 | 97.86 |
| Refuse removal | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| **sub-total** | | 169.25 | 4.40 | 186.48 | 241.88 | 241.88 | 241.88 | – | 241.88 | 266.07 | 292.67 |
| VAT on Services | | | | | | | | | | | |
| **Total large household bill:** | | 169.25 | 4.40 | 186.48 | 241.88 | 241.88 | 241.88 | – | 241.88 | 266.07 | 292.67 |
| **% increase/-decrease** | | | (97.4%) | 4 138.1% | 29.7% | – | – | | – | 10.0% | 10.0% |
| **Monthly Account for Household - 'Affordable Range'** | 2 | | | | | | | | | | |
| **Rates and services charges:** | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | 4.40 | | 4.40 | 6.00 | 6.00 | 6.00 | – | 6.00 | 6.60 | 7.26 |
| Water: Consumption | | 116.09 | | 128.00 | 155.00 | 155.00 | 155.00 | – | 155.00 | 170.50 | 187.55 |
| Sanitation | | 48.76 | | 53.64 | 80.88 | 80.88 | 80.88 | – | 80.88 | 88.97 | 97.86 |
| Refuse removal | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| **sub-total** | | 169.25 | – | 186.04 | 241.88 | 241.88 | 241.88 | – | 241.88 | 266.07 | 292.67 |
| VAT on Services | | | | | | | | | | | |
| **Total small household bill:** | | 169.25 | – | 186.04 | 241.88 | 241.88 | 241.88 | – | 241.88 | 266.07 | 292.67 |
| **% increase/-decrease** | | | (100.0%) | – | 30.0% | – | – | | – | 10.0% | 10.0% |
| **Monthly Account for Household - 'Indigent' Household receiving free basic services** | 3 | | | | | | | | | | |
| **Rates and services charges:** | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | | | | | | | | | | |
| Water: Consumption | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse removal | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| **sub-total** | | – | – | – | – | – | – | – | – | – | – |
| VAT on Services | | | | | | | | | | | |
| **Total small household bill:** | | – | – | – | – | – | – | – | – | – | – |
| **% increase/-decrease** | | | – | – | – | – | – | | – | – | – |

*References*

*1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water*

*2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water*

*3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)*

## DC26 Zululand - Supporting Table SA15 Investment particulars by type

| Investment type | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Parent municipality** | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | 89 551 | – | – | 35 000 | 35 000 | 35 000 | 30 000 | 35 000 | 40 000 |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Municipal Bonds | | | | | | | | | | |
| **Municipality sub-total** | 1 | **89 551** | **–** | **–** | **35 000** | **35 000** | **35 000** | **30 000** | **35 000** | **40 000** |
| **Entities** | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | | | | | | | | | |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| **Entities sub-total** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Consolidated total:** | | **89 551** | **–** | **–** | **35 000** | **35 000** | **35 000** | **30 000** | **35 000** | **40 000** |

*References*

*1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)*

**DC26 Zululand - Supporting Table SA16 Investment particulars by maturity**

| Investments by Maturity<br>Name of institution & investment ID | Ref<br>1 | Period of Investment<br>Yrs/Months | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed Interest rate | Interest Rate 3. | Commission Paid (Rands) | Commission Recipient | Expiry date of investment |
|---|---|---|---|---|---|---|---|---|---|
| Parent municipality | | | | | | | | | |
| Zululand District Municipality | | Months | Call Deposit | No | Variable | 5 | 0 | 0 | 32 Days |
| Municipality sub-total | | | | | | | | | |
| Entities | | | | | | | | | |
| Entities sub-total | | | | | | | | | |
| TOTAL INVESTMENTS AND INTEREST | 1 | | | | | | | | |

*References*

*1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)*

*2. List investments in expiry date ordu:*

## DC26 Zululand - Supporting Table SA17 Borrowing

| Borrowing - Categorised by type | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Parent municipality** | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | - | - | - | - | - | - | - | - | - |
| Long-Term Loans (non-annuity) | | - | - | - | - | - | - | - | - | - |
| Local registered stock | | - | - | - | - | - | - | - | - | - |
| Instalment Credit | | - | - | - | - | - | - | - | - | - |
| Financial Leases | | - | - | - | - | - | - | - | - | - |
| PPP liabilities | | - | - | - | - | - | - | - | - | - |
| Finance Granted By Cap Equipment Supplier | | - | - | - | - | - | - | - | - | - |
| Marketable Bonds | | - | - | - | - | - | - | - | - | - |
| Non-Marketable Bonds | | - | - | - | - | - | - | - | - | - |
| Bankers Acceptances | | - | - | - | - | - | - | - | - | - |
| Financial derivatives | | - | - | - | - | - | - | - | - | - |
| Other Securities | | - | - | - | - | - | - | - | - | - |
| **Municipality sub-total** | 1 | - | - | - | - | - | - | - | - | - |
| **Entities** | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | | | | | | | | | |
| Long-Term Loans (non-annuity) | | | | | | | | | | |
| Local registered stock | | | | | | | | | | |
| Instalment Credit | | | | | | | | | | |
| Financial Leases | | | | | | | | | | |
| PPP liabilities | | | | | | | | | | |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | | |
| Marketable Bonds | | | | | | | | | | |
| Non-Marketable Bonds | | | | | | | | | | |
| Bankers Acceptances | | | | | | | | | | |
| Financial derivatives | | | | | | | | | | |
| Other Securities | | | | | | | | | | |
| **Entities sub-total** | 1 | - | - | - | - | - | - | - | - | - |
| **Total Borrowing** | 1 | - | - | - | - | - | - | - | - | - |

| Unspent Borrowing - Categorised by type | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Parent municipality** | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | | | | | | | | | |
| Long-Term Loans (non-annuity) | | | | | | | | | | |
| Local registered stock | | | | | | | | | | |
| Instalment Credit | | | | | | | | | | |
| Financial Leases | | | | | | | | | | |
| PPP liabilities | | | | | | | | | | |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | | |
| Marketable Bonds | | | | | | | | | | |
| Non-Marketable Bonds | | | | | | | | | | |
| Bankers Acceptances | | | | | | | | | | |
| Financial derivatives | | | | | | | | | | |
| Other Securities | | | | | | | | | | |
| **Municipality sub-total** | 1 | - | - | - | - | - | - | - | - | - |
| **Entities** | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | | | | | | | | | |
| Long-Term Loans (non-annuity) | | | | | | | | | | |
| Local registered stock | | | | | | | | | | |
| Instalment Credit | | | | | | | | | | |
| Financial Leases | | | | | | | | | | |
| PPP liabilities | | | | | | | | | | |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | | |
| Marketable Bonds | | | | | | | | | | |
| Non-Marketable Bonds | | | | | | | | | | |
| Bankers Acceptances | | | | | | | | | | |
| Financial derivatives | | | | | | | | | | |
| Other Securities | | | | | | | | | | |
| **Entities sub-total** | 1 | - | - | - | - | - | - | - | - | - |
| **Total Unspent Borrowing** | 1 | - | - | - | - | - | - | - | - | - |

*References*

*1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)*

## DC26 Zululand - Supporting Table SA18 Transfers and grant receipts

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **RECEIPTS:** | 1, 2 | | | | | | | | | |
| **Operating Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **266 311** | **297 733** | **305 590** | **334 696** | **327 382** | **327 382** | **353 749** | **383 578** | **414 855** |
| Local Government Equitable Share | | 258 854 | 276 930 | 297 420 | 322 706 | 322 706 | 322 706 | 347 834 | 380 691 | 413 855 |
| Finance Management | | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 000 |
| Municipal Systems Improvement | | 1 000 | 890 | 934 | 940 | 940 | 940 | 1 041 | 1 637 | – |
| Water Services Operating Subsidy | | | 15 721 | 3 500 | 6 000 | | | | | |
| EPWP Incentive | | 5 207 | 2 942 | 2 486 | 3 800 | 2 486 | 2 486 | 3 624 | | |
| Other transfers/grants [insert description] | | | | | | | | | | |
| **Provincial Government:** | | **1 926** | **4 115** | **1 979** | **2 065** | **2 065** | **2 065** | **2 161** | **2 022** | **2 139** |
| Shared services | | 365 | 2 276 | 250 | 250 | 250 | 250 | 250 | | |
| Art centre Subsisies (Indonsa Grant) | | 1 561 | 1 639 | 1 729 | 1 815 | 1 815 | 1 815 | 1 911 | 2 022 | 2 139 |
| Councilloe Training | | | 200 | | | | | | | |
| Gowth Development summit | | | | 346 | | | | | | |
| **District Municipality:** | | – | – | – | – | – | – | – | – | – |
| *[insert description]* | | | | | | | | | | |
| **Other grant providers:** | | – | – | – | – | – | – | – | – | – |
| *[insert description]* | | | | | | | | | | |
| **Total Operating Transfers and Grants** | 5 | **268 237** | **301 848** | **307 569** | **336 761** | **329 447** | **329 447** | **355 910** | **385 600** | **416 994** |
| **Capital Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **341 863** | **364 049** | **345 860** | **497 538** | **522 697** | **522 697** | **437 625** | **431 685** | **379 347** |
| Municipal Infrastructure Grant (MIG) | | 275 487 | 261 545 | 241 622 | 221 359 | 221 359 | 221 359 | 218 314 | 235 355 | 249 631 |
| Regional Bulk Infrastructure | | 64 600 | 53 081 | 62 866 | 195 000 | 185 000 | 185 000 | 108 011 | 60 322 | 23 200 |
| Rural Transport Services and Infrastructure | | 1 776 | 1 866 | 2 167 | 2 173 | 2 173 | 2 173 | 2 229 | 2 375 | 2 516 |
| Municipal Water Infrastructure Grant | | | 37 170 | 39 205 | 79 006 | 79 006 | 79 006 | | | |
| Water services infrastructure Grant | | | | | | | | 109 071 | 133 633 | 104 000 |
| Rural sanitation | | | 4 500 | | | | | | | |
| Massification | | | 5 887 | | | | | | | |
| Drought relief | | | | 4 444 | | 35 159 | 35 159 | | | |
| **Provincial Government:** | | – | **7 143** | **1 017** | – | – | – | – | – | – |
| Airport | | | 6 499 | 1 017 | | | | | | |
| ACIP | | | 644 | 1 017 | | | | | | |
| **District Municipality:** | | – | – | – | – | – | – | – | – | – |
| *[insert description]* | | | | | | | | | | |
| **Other grant providers:** | | – | – | – | – | – | – | – | – | – |
| *[insert description]* | | | | | | | | | | |
| **Total Capital Transfers and Grants** | 5 | **341 863** | **371 193** | **346 878** | **497 538** | **522 697** | **522 697** | **437 625** | **431 685** | **379 347** |
| **TOTAL RECEIPTS OF TRANSFERS & GRANTS** | | **610 100** | **673 040** | **654 447** | **834 299** | **852 144** | **852 144** | **793 535** | **817 285** | **796 341** |

*References*

*1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation*

*2. Amounts actually* RECEIVED; not revenue recognised (objective is to confirm grants transferred)

*3. Replacement of RSC levies*

*4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality*

*5. Total transfers and grants must reconcile to Budgeted Cash Flows*

*6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)*

## DC26 Zululand - Supporting Table SA19 Expenditure on transfers and grant programme

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **EXPENDITURE:** | 1 | | | | | | | | | |
| **Operating expenditure of Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **266 311** | **297 733** | **305 590** | **334 696** | **327 382** | **327 382** | **353 749** | **383 578** | **414 855** |
| Local Government Equitable Share | | 258 854 | 276 930 | 297 420 | 322 706 | 322 706 | 322 706 | 347 834 | 380 691 | 413 855 |
| Finance Management | | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 000 |
| Municipal Systems Improvement | | 1 000 | 890 | 934 | 940 | 940 | 940 | 1 041 | 1 637 | – |
| Water services operating subsidy | | | 15 721 | 3 500 | 6 000 | | | | | |
| EPWP Incentive | | 5 207 | 2 942 | 2 486 | 3 800 | 2 486 | 2 486 | 3 624 | | |
| 0 | | | | | | | | | | |
| Other transfers/grants [insert description] | | | | | | | | | | |
| **Provincial Government:** | | **1 926** | **4 115** | **2 537** | **2 065** | **2 065** | **2 065** | **2 161** | **2 022** | **2 139** |
| Shared services | | 365 | 2 276 | 463 | 250 | 250 | 250 | 250 | | |
| Art centre Subsisies (Indonsa Grant) | | 1 561 | 1 639 | 1 729 | 1 815 | 1 815 | 1 815 | 1 911 | 2 022 | 2 139 |
| Councillor Training | | | 200 | | | | | | | |
| Gowth Development summit | | | | 346 | | | | | | |
| **District Municipality:** | | – | – | – | – | – | – | – | – | – |
| *[insert description]* | | | | | | | | | | |
| **Other grant providers:** | | – | – | – | – | – | – | – | – | – |
| *[insert description]* | | | | | | | | | | |
| **Total operating expenditure of Transfers and Grants:** | | **268 237** | **301 848** | **308 127** | **336 761** | **329 447** | **329 447** | **355 910** | **385 600** | **416 994** |
| **Capital expenditure of Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **341 863** | **364 049** | **350 304** | **497 538** | **522 697** | **522 697** | **437 625** | **431 685** | **379 347** |
| Municipal Infrastructure Grant (MIG) | | 275 497 | 261 545 | 241 622 | 221 359 | 221 359 | 221 359 | 218 314 | 235 355 | 249 631 |
| Regional Bulk Infrastructure | | 64 600 | 53 081 | 62 866 | 195 000 | 185 000 | 185 000 | 108 011 | 60 322 | 23 200 |
| Rural Transport Services and Infrastructure | | 1 776 | 1 866 | 2 167 | 2 173 | 2 173 | 2 173 | 2 229 | 2 375 | 2 516 |
| Municipal Water Infrastructure Grant | | | 37 170 | 39 205 | 79 006 | 79 006 | 79 006 | | | |
| Water services infrastructure Grant | | | | | | | | 109 071 | 133 633 | 104 000 |
| Rural sanitation | | | 4 500 | | | | | | | |
| Massification | | | 5 887 | | | | | | | |
| Drought relief | | | | 4 444 | | 35 159 | 35 159 | | | |
| **Provincial Government:** | | – | **7 143** | **1 017** | – | – | – | – | – | – |
| Airport | | | 6 499 | | | | | | | |
| ACIP | | | 644 | 1 017 | | | | | | |
| **District Municipality:** | | – | – | – | – | – | – | – | – | – |
| *[insert description]* | | | | | | | | | | |
| **Other grant providers:** | | – | – | – | – | – | – | – | – | – |
| *[insert description]* | | | | | | | | | | |
| **Total capital expenditure of Transfers and Grants** | | **341 863** | **371 193** | **351 322** | **497 538** | **522 697** | **522 697** | **437 625** | **431 685** | **379 347** |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | | **610 100** | **673 040** | **659 449** | **834 299** | **852 144** | **852 144** | **793 535** | **817 285** | **796 341** |

*References*

*1. Expenditure must be separately listed for each transfer or grant received or recognised*

## DC26 Zululand - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Operating transfers and grants:** | 1,3 | | | | | | | | | |
| **National Government:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 288 874 | 302 495 | 303 107 | 334 696 | 329 246 | 329 246 | 355 910 | 385 600 | 416 994 |
| **Conditions met - transferred to revenue** | | **288 874** | **302 495** | **303 107** | **334 696** | **329 246** | **329 246** | **355 910** | **385 600** | **416 994** |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| **Provincial Government:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 1 926 | 4 115 | 2 537 | 2 065 | 2 065 | 2 065 | | | |
| **Conditions met - transferred to revenue** | | **1 926** | **4 115** | **2 537** | **2 065** | **2 065** | **2 065** | – | – | – |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| **District Municipality:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| **Conditions met - transferred to revenue** | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| **Other grant providers:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| **Conditions met - transferred to revenue** | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| **Total operating transfers and grants revenue** | | **290 800** | **306 610** | **305 644** | **336 761** | **331 311** | **331 311** | **355 910** | **385 600** | **416 994** |
| **Total operating transfers and grants - CTBM** | 2 | – | – | – | – | – | – | – | – | – |
| **Capital transfers and grants:** | 1,3 | | | | | | | | | |
| **National Government:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 294 258 | 302 558 | 228 426 | 497 538 | 522 147 | 522 147 | 437 625 | 431 685 | 379 347 |
| **Conditions met - transferred to revenue** | | **294 258** | **302 558** | **228 426** | **497 538** | **522 147** | **522 147** | **437 625** | **431 685** | **379 347** |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| **Provincial Government:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | – | 7 143 | 1 017 | | | | | | |
| **Conditions met - transferred to revenue** | | – | **7 143** | **1 017** | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| **District Municipality:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| **Conditions met - transferred to revenue** | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| **Other grant providers:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| **Conditions met - transferred to revenue** | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| **Total capital transfers and grants revenue** | | **294 258** | **309 702** | **229 444** | **497 538** | **522 147** | **522 147** | **437 625** | **431 685** | **379 347** |
| **Total capital transfers and grants - CTBM** | 2 | – | – | – | – | – | – | – | – | – |
| **TOTAL TRANSFERS AND GRANTS REVENUE** | | **585 058** | **616 311** | **535 088** | **834 299** | **853 458** | **853 458** | **793 535** | **817 285** | **796 341** |
| **TOTAL TRANSFERS AND GRANTS - CTBM** | | – | – | – | – | – | – | – | – | – |

*References*

*1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance*

*2. CTBM = conditions to be met*

*3. National Treasury database will require this reconciliation for each transfer/grant*

## DC26 Zululand - Supporting Table SA21 Transfers and grants made by the municipality

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Cash Transfers to other municipalities** | | | | | | | | | | | |
| WSP Grant - Abaqulusi | | 1 042 | 1 509 | | 1 551 | | | | – | | |
| Tourism Grant | | | | | | | | | – | | |
| Abaqulusi Municipality | | | 50 | 50 | 50 | | | | – | | |
| Edumbe Municipality | | | 50 | 50 | 50 | | | | – | | |
| Nongoma Municipality | | | 50 | 50 | 50 | | | | – | | |
| Pongola Municipality | | | 50 | 50 | 50 | | | | – | | |
| Ulundi Municipality | | | – | | 50 | | | | – | | |
| Route R66 | | | 60 | | 60 | 30 | 30 | 30 | – | | |
| Battlefields Route | 1 | | 60 | | | | | | – | | |
| Zululand Birding Route | | | – | | | | | | – | | |
| | | | | | | | | | – | | |
| Total Cash Transfers To Municipalities: | | 1 042 | 1 829 | 200 | 1 861 | 30 | 30 | 30 | – | – | – |
| **Cash Transfers to Entities/Other External Mechanisms** | | | | | | | | | | | |
| *Battlefields Route* | 2 | | | | | | | | | | |
| Total Cash Transfers To Entities/Ems' | | – | – | – | – | – | – | – | – | – | – |
| **Cash Transfers to other Organs of State** | | | | | | | | | | | |
| *Battlefields Route* | 3 | | | | | | | | | | |
| Total Cash Transfers To Other Organs Of State: | | – | – | – | – | – | – | – | – | – | – |
| **Cash Transfers to Organisations** | | | | | | | | | | | |
| *Battlefields Route* | | | | | | | | | | | |
| Total Cash Transfers To Organisations | | – | – | – | – | – | – | – | – | – | – |
| **Cash Transfers to Groups of Individuals** | | | | | | | | | | | |
| *Battlefields Route* | | | | | | | | | | | |
| Total Cash Transfers To Groups Of Individuals: | | – | – | – | – | – | – | – | – | – | – |
| TOTAL CASH TRANSFERS AND GRANTS | 6 | 1 042 | 1 829 | 200 | 1 861 | 30 | 30 | 30 | – | – | – |
| **Non-Cash Transfers to other municipalities** | | | | | | | | | | | |
| *Insert description* | 1 | | | | | | | | | | |
| Total Non-Cash Transfers To Municipalities: | | – | – | – | – | – | – | – | – | – | – |
| **Non-Cash Transfers to Entities/Other External Mechanisms** | | | | | | | | | | | |
| *Battlefields Route* | 2 | | | | | | | | | | |
| Total Non-Cash Transfers To Entities/Ems' | | – | – | – | – | – | – | – | – | – | – |
| **Non-Cash Transfers to other Organs of State** | | | | | | | | | | | |
| *Battlefields Route* | 3 | | | | | | | | | | |
| Total Non-Cash Transfers To Other Organs Of State: | | – | – | – | – | – | – | – | – | – | – |
| **Non-Cash Grants to Organisations** | | | | | | | | | | | |
| *Battlefields Route* | 4 | | | | | | | | | | |
| Total Non-Cash Grants To Organisations | | – | – | – | – | – | – | – | – | – | – |
| **Groups of Individuals** | | | | | | | | | | | |
| *Battlefields Route* | 5 | | | | | | | | | | |
| Total Non-Cash Grants To Groups Of Individuals: | | – | – | – | – | – | – | – | – | – | – |
| TOTAL NON-CASH TRANSFERS AND GRANTS | | – | – | – | – | – | – | – | – | – | – |
| TOTAL TRANSFERS AND GRANTS | 6 | 1 042 | 1 829 | 200 | 1 861 | 30 | 30 | 30 | – | – | – |

*References*

*1. Insert description listed by municipal name and demarcation code of recipient*

*2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)*

*3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)*

*4. Insert description of each other organisation (e.g. charity)*

*5 Insert description of each other organisation (e.g. the aged, child-headed households)*

*6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'*

## DC26 Zululand - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| | 1 | A | B | C | D | E | F | G | H | I |
| **Councillors (Political) Office Bearers plus Other** | | | | | | | | | | |
| Basic Salaries and Wages | | 3 940 | 3 960 | 6 221 | 4 031 | 4 031 | 4 031 | 4 168 | 4 393 | 4 644 |
| Pension and UIF Contributions | | 349 | 344 | | 371 | 371 | 371 | 385 | 407 | 430 |
| Medical Aid Contributions | | 44 | 67 | | 82 | 82 | 82 | 87 | 92 | 97 |
| Motor Vehicle Allowance | | 1 318 | | | 1 389 | 1 549 | 1 549 | 1 471 | 1 565 | 1 655 |
| Cellphone Allowance | | 480 | 422 | | 292 | 292 | 292 | 292 | 308 | 326 |
| Housing Allowances | | | | | | – | – | | | |
| Other benefits and allowances | | | 1 398 | | | – | – | | | |
| Sub Total - Councillors | | 6 054 | 6 191 | 6 221 | 6 175 | 6 325 | 6 325 | 6 401 | 6 766 | 7 151 |
| % Increase | 4 | | 2.3% | 0.5% | (0.7%) | 2.4% | – | 1.2% | 5.7% | 5.7% |
| **Senior Managers of the Municipality** | 2 | | | | | | | | | |
| Basic Salaries and Wages | | 2 031 | 2 340 | 2 340 | 2 476 | 2 476 | 2 476 | 5 174 | 5 469 | 5 780 |
| Pension and UIF Contributions | | 217 | 244 | | 62 | 62 | 62 | 88 | 94 | 99 |
| Medical Aid Contributions | | | | | 144 | 144 | 144 | 185 | 195 | 206 |
| Overtime | | | | | – | – | – | – | – | – |
| Performance Bonus | | 646 | 509 | 718 | – | – | – | – | – | – |
| Motor Vehicle Allowance | 3 | 3 429 | 4 111 | 4 734 | 1 509 | 1 509 | 1 509 | 1 800 | 1 903 | 2 011 |
| Cellphone Allowance | 3 | | | | 44 | 44 | 44 | 44 | 47 | 50 |
| Housing Allowances | 3 | | | | | – | – | | – | – |
| Other benefits and allowances | 3 | | | 258 | 3 147 | 3 147 | 3 147 | 526 | 556 | 587 |
| Payments in lieu of leave | | | | | | – | – | | | |
| Long service awards | | | | | | – | – | | | |
| Post-retirement benefit obligations | 6 | | | | | – | – | | | |
| Sub Total - Senior Managers of Municipality | | 6 323 | 7 204 | 8 051 | 7 381 | 7 381 | 7 381 | 7 818 | 8 263 | 8 734 |
| % Increase | 4 | | 13.9% | 11.8% | (8.3%) | – | – | 5.9% | 5.7% | 5.7% |
| **Other Municipal Staff** | | | | | | | | | | |
| Basic Salaries and Wages | | 80 040 | 85 611 | 99 472 | 100 915 | 100 915 | 100 915 | 112 592 | 124 753 | 143 232 |
| Pension and UIF Contributions | | 12 584 | 15 926 | 23 312 | 14 075 | 14 075 | 14 075 | 14 671 | 15 988 | 18 536 |
| Medical Aid Contributions | | 4 596 | | | 7 234 | 7 234 | 7 234 | 8 624 | 9 679 | 11 109 |
| Overtime | | 4 528 | 8 230 | 8 088 | | 2 997 | 2 997 | | | |
| Performance Bonus | | | | | | – | – | – | | |
| Motor Vehicle Allowance | 3 | 6 706 | 7 048 | 7 196 | 5 424 | 5 424 | 5 424 | 5 917 | 6 810 | 7 705 |
| Cellphone Allowance | 3 | | | | 511 | 511 | 511 | 488 | 528 | 596 |
| Housing Allowances | 3 | 611 | 662 | 823 | 830 | 830 | 830 | 919 | 1 025 | 1 171 |
| Other benefits and allowances | 3 | 4 141 | 3 889 | 5 164 | 13 209 | 13 209 | 13 209 | 2 482 | 2 640 | 2 913 |
| Payments in lieu of leave | | | | | | – | – | | | |
| Long service awards | | | | | | – | – | | | |
| Post-retirement benefit obligations | 6 | | | | | – | – | | | |
| Sub Total - Other Municipal Staff | | 113 005 | 121 367 | 144 056 | 142 199 | 145 197 | 145 197 | 145 691 | 161 225 | 185 321 |
| % increase | 4 | | 7.4% | 18.7% | (1.3%) | 2.1% | – | 0.3% | 10.7% | 14.9% |
| **Total Parent Municipality** | | 125 382 | 134 762 | 158 328 | 155 756 | 158 904 | 158 904 | 159 909 | 176 254 | 201 207 |
| | | | 7.5% | 17.5% | (1.6%) | 2.0% | – | 0.6% | 10.2% | 14.2% |
| **Board Members of Entities** | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | | | | | | | | | |
| Cellphone Allowance | 3 | | | | | | | | | |
| Housing Allowances | 3 | | | | | | | | | |
| Other benefits and allowances | 3 | | | | | | | | | |
| Board Fees | | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Board Members of Entities | | – | – | – | – | – | – | – | – | – |
| % Increase | 4 | | – | – | – | – | – | – | – | – |
| **Senior Managers of Entities** | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | | | | | | | | | |
| Cellphone Allowance | 3 | | | | | | | | | |
| Housing Allowances | 3 | | | | | | | | | |
| Other benefits and allowances | 3 | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Senior Managers of Entities | | – | – | – | – | – | – | – | – | – |
| % increase | 4 | | – | – | – | – | – | – | – | – |
| **Other Staff of Entities** | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | | | | | | | | | |
| Cellphone Allowance | 3 | | | | | | | | | |
| Housing Allowances | 3 | | | | | | | | | |
| Other benefits and allowances | 3 | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Other Staff of Entities | | – | – | – | – | – | – | – | – | – |
| % increase | 4 | | – | – | – | – | – | – | – | – |
| **Total Municipal Entities** | | – | – | – | – | – | – | – | – | – |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 125 382 | 134 762 | 158 328 | 155 756 | 158 904 | 158 904 | 159 909 | 176 254 | 201 207 |
| % increase | 4 | | 7.5% | 17.5% | (1.6%) | 2.0% | – | 0.6% | 10.2% | 14.2% |
| TOTAL MANAGERS AND STAFF | 5,7 | 119 328 | 128 570 | 152 107 | 149 581 | 152 578 | 152 578 | 153 509 | 169 488 | 194 055 |

*References*

*1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved*

*2. s57 of the Systems Act*

*3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance*

*4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D*

*5. Must agree to the sub-total appearing on Table A1 (Employee cost)*

*6. Includes pension payments and employer contributions to medical aid*

*7. Correct as at 30 June*

*Column Definitions:*

*A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited*

*D. The original budget approved by council for the budget year.*

*E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.*

*F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.*

*G. The amount to be appropriated for the budget year.*

*H and I. The indicative projection*

## DC26 Zululand - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

| Disclosure of Salaries, Allowances & Benefits 1.<br>Rand per annum | Ref | No. | Salary | Contributions<br>1. | Allowances | Performance Bonuses | In-kind benefits | Total Package<br>2. |
|---|---|---|---|---|---|---|---|---|
| **Councillors** | 3 | | | | | | | |
| Speaker | 4 | | 473 131 | – | 170 073 | | | 643 204 |
| Chief Whip | | | – | – | – | | | – |
| Executive Mayor | | | 502 702 | 75 405 | 207 376 | | | 785 483 |
| Deputy Executive Mayor | | | 281 247 | 14 460 | 93 254 | | | 388 961 |
| Executive Committee | | | 1 471 235 | 264 064 | 642 996 | | | 2 378 295 |
| Total for all other councillors | | | 1 428 130 | 117 563 | 659 327 | | | 2 205 020 |
| **Total Councillors** | 8 | – | **4 156 445** | **471 492** | **1 773 026** | | | **6 400 963** |
| **Senior Managers of the Municipality** | 5 | | | | | | | |
| Municipal Manager (MM) | | | 1 167 352 | 32 093 | 311 400 | – | | 1 510 845 |
| Chief Finance Officer | | | 908 827 | 48 800 | 306 600 | – | | 1 264 227 |
| HOD: Planning | | | 899 347 | 51 196 | 306 600 | – | | 1 257 143 |
| HOD: Community | | | 380 520 | 40 998 | 831 718 | – | | 1 253 236 |
| HOD: Technical | | | 918 393 | 42 937 | 306 600 | – | | 1 267 930 |
| HOD: Corperate | | | 899 347 | 58 185 | 306 600 | – | | 1 264 132 |
| *List of each offical with packages >= senior manager* | | | | | | | | |
| | | | | | | | | – |
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| | | | | | | | | – |
| | | | | | | | | – |
| **Total Senior Managers of the Municipality** | 8,10 | – | **5 173 786** | **274 209** | **2 369 518** | – | | **7 817 513** |
| **A Heading for Each Entity** | 6,7 | | | | | | | |
| List each member of board by designation | | | | | | | | |
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| | | | | | | | | – |
| **Total for municipal entities** | 8,10 | – | – | – | – | – | | – |
| **TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION** | 10 | – | **9 330 231** | **745 701** | **4 142 544** | – | | **14 218 476** |

*References*

*1. Pension and medical aid*

*2. Total package must equal the total cost to the municipality*

*3. List each political office bearer by designation. Provide a total for all other councillors*

*4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)*

*5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation*

*6. List each entity where municipality has an interest and state percentage ownership and control*

*7. List each senior manager reporting to the CEO of an Entity by designation*

*8. Must reconcile to relevant section of Table SA24*

*9. Must reconcile to totals shown for the budget year of Table SA22*

*10. Correct as at 30 June*

## DC26 Zululand - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers | Ref | 2014/15 | | | Current Year 2015/16 | | | Budget Year 2016/17 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Number | 1,2 | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| **Municipal Council and Boards of Municipal Entities** | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | | 35 | | 35 | 35 | | 35 | 35 | | 35 |
| Board Members of municipal entities | 4 | | | | | | | | | |
| **Municipal employees** | 5 | | | | | | | | | |
| Municipal Manager and Senior Managers | 3 | 6 | | 6 | 6 | | 6 | 6 | | 6 |
| Other Managers | 7 | | | | | | | | | |
| Professionals | | *833* | *617* | *216* | *850* | *446* | *404* | *835* | *498* | *337* |
| *Finance* | | 66 | 52 | 14 | 51 | 43 | 8 | 52 | 44 | 8 |
| *Spatial/town planning* | | 19 | 10 | 9 | 22 | 13 | 9 | 19 | 12 | 7 |
| *Information Technology* | | | | | | | | | | |
| *Roads* | | | | | | | | | | |
| *Electricity* | | | | | | | | | | |
| *Water* | | 370 | 222 | 148 | 601 | 230 | 371 | 605 | 297 | 308 |
| *Sanitation* | | 18 | 8 | 10 | 22 | 21 | 1 | 21 | 20 | 1 |
| *Refuse* | | | | | | | | | | |
| *Other* | | 360 | 325 | 35 | 154 | 139 | 15 | 138 | 125 | 13 |
| Technicians | | – | – | – | – | – | – | – | – | – |
| *Finance* | | | | | | | | | | |
| *Spatial/town planning* | | | | | | | | | | |
| *Information Technology* | | | | | | | | | | |
| *Roads* | | | | | | | | | | |
| *Electricity* | | | | | | | | | | |
| *Water* | | | | | | | | | | |
| *Sanitation* | | | | | | | | | | |
| *Refuse* | | | | | | | | | | |
| *Other* | | | | | | | | | | |
| Clerks (Clerical and administrative) | | | | | | | | | | |
| Service and sales workers | | | | | | | | | | |
| Skilled agricultural and fishery workers | | | | | | | | | | |
| Craft and related trades | | | | | | | | | | |
| Plant and Machine Operators | | | | | | | | | | |
| Elementary Occupations | | | | | | | | | | |
| **TOTAL PERSONNEL NUMBERS** | 9 | **874** | **617** | **257** | **891** | **446** | **445** | **876** | **498** | **378** |
| **% increase** | | | | | 1.9% | (27.7%) | 73.2% | (1.7%) | 11.7% | (15.1%) |
| **Total municipal employees headcount** | 6, 10 | | | | | | | | | |
| Finance personnel headcount | 8, 10 | | | | | | | | | |
| Human Resources personnel headcount | 8, 10 | | | | | | | | | |

*References*

*1. Positions must be funded and aligned to the municipality's current organisational structure*

*2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.*

*3. s57 of the Systems Act*

*4. Include only in Consolidated Statements*

*5. Include municipal entity employees in Consolidated Statements*

*6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)*

*7. Managers who provide the direction of a critical technical function*

*8. Total number of employees working on these functions*

## DC26 Zululand - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description | Ref | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Revenue By Source** | | | | | | | | | | | | | | | | |
| Property rates | | | | | | | | | | | | | – | – | – | – |
| Property rates - penalties & collection charges | | | | | | | | | | | | | – | – | – | – |
| Service charges - electricity revenue | | | | | | | | | | | | | – | – | – | – |
| Service charges - water revenue | | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 13 851 | 14 765 | 15 636 |
| Service charges - sanitation revenue | | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 5 380 | 5 713 | 6 050 |
| Service charges - refuse revenue | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Service charges - other | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rental of facilities and equipment | | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 88 | 93 | 99 |
| Interest earned - external investments | | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 2 000 | 2 000 | 2 124 |
| Interest earned - outstanding debtors | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Dividends received | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Licences and permits | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Agency services | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfers recognised - operational | | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 355 910 | 385 600 | 416 994 |
| Other revenue | | 7 321 | 7 321 | 7 321 | 7 321 | 7 321 | 7 321 | 7 321 | 7 321 | 7 321 | 7 321 | 7 321 | 7 321 | 87 858 | 84 532 | 58 124 |
| Gains on disposal of PPE | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue (excluding capital transfers and contribution** | | **38 757** | **38 757** | **38 757** | **38 757** | **38 757** | **38 757** | **38 757** | **38 757** | **38 757** | **38 757** | **38 757** | **38 757** | **465 086** | **492 703** | **499 027** |
| **Expenditure By Type** | | | | | | | | | | | | | | | | |
| Employee related costs | | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 153 508 | 169 488 | 194 071 |
| Remuneration of councillors | | 533 | 533 | 533 | 533 | 533 | 533 | 533 | 533 | 533 | 533 | 533 | 533 | 6 401 | 6 766 | 7 151 |
| Debt impairment | | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 3 594 | 3 817 | 4 042 |
| Depreciation & asset impairment | | 3 813 | 3 813 | 3 813 | 3 813 | 3 813 | 3 813 | 3 813 | 3 813 | 3 813 | 3 813 | 3 813 | 3 813 | 45 761 | 48 598 | 51 125 |
| Finance charges | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Bulk purchases | | 6 655 | 6 655 | 6 655 | 6 655 | 6 655 | 6 655 | 6 655 | 6 655 | 6 655 | 6 655 | 6 655 | 6 655 | 79 865 | 84 743 | 87 178 |
| Other materials | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Contracted services | | 3 975 | 3 975 | 3 975 | 3 975 | 3 975 | 3 975 | 3 975 | 3 975 | 3 975 | 3 975 | 3 975 | 3 975 | 47 699 | 36 176 | 38 353 |
| Transfers and grants | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other expenditure | | 10 546 | 10 546 | 10 546 | 10 546 | 10 546 | 10 546 | 10 546 | 10 546 | 10 546 | 10 546 | 10 546 | 10 547 | 126 558 | 143 115 | 117 106 |
| Loss on disposal of PPE | | | | | | | | | | | | | – | – | – | – |
| **Total Expenditure** | | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 616** | **463 386** | **492 703** | **499 027** |
| **Surplus/(Deficit)** | | **142** | **142** | **142** | **142** | **142** | **142** | **142** | **142** | **142** | **142** | **142** | **141** | **1 700** | **0** | **(0)** |
| Transfers recognised - capital | | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 437 625 | 431 685 | 379 347 |
| Contributions recognised - capital | | | | | | | | | | | | | – | – | – | – |
| Contributed assets | | | | | | | | | | | | | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 609** | **439 325** | **431 685** | **379 347** |
| Taxation | | | | | | | | | | | | | – | – | – | – |
| Attributable to minorities | | | | | | | | | | | | | – | – | – | – |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | | – | – | – | – |
| **Surplus/(Deficit)** | 1 | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 609** | **439 325** | **431 685** | **379 347** |

*References*

*1. Surplus (Deficit) must reconcile with Budgeted Financial Performance*

## DC26 Zululand - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

| Description | Ref | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Revenue by Vote** | | | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL | | | | | | | | | | | | | – | – | – | – |
| Vote 2 - CORPORATE SERVICES | | | | | | | | | | | | | – | – | – | – |
| Vote 3 - FINANCE | | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 439 030 | 468 566 | 475 202 |
| Vote 4 - PLANNING & WSA | | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 3 520 | 4 012 | 2 516 |
| Vote 5 - COMMUNITY DEVELOPMENT | | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 1 911 | 2 022 | 2 139 |
| Vote 6 - TECHNICAL SERVICES | | 36 585 | 36 585 | 36 585 | 36 585 | 36 585 | 36 585 | 36 585 | 36 585 | 36 585 | 36 585 | 36 585 | 36 585 | 439 020 | 429 310 | 376 831 |
| Vote 7 - WATER PURIFICATION | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 8 - WATER DISTRIBUTION | | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 1 154 | 13 851 | 14 765 | 15 636 |
| Vote 9 - WASTE WATER | | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 5 380 | 5 713 | 6 050 |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | | | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | | | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | | – | – | – | – |
| **Total Revenue by Vote** | | **75 226** | **75 226** | **75 226** | **75 226** | **75 226** | **75 226** | **75 226** | **75 226** | **75 226** | **75 226** | **75 226** | **75 226** | **902 711** | **924 388** | **878 374** |
| **Expenditure by Vote to be appropriated** | | | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL | | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 39 902 | 39 344 | 41 615 |
| Vote 2 - CORPORATE SERVICES | | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 71 569 | 83 084 | 99 759 |
| Vote 3 - FINANCE | | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 78 800 | 83 505 | 68 478 |
| Vote 4 - PLANNING & WSA | | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 15 142 | 16 560 | 15 781 |
| Vote 5 - COMMUNITY DEVELOPMENT | | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 45 899 | 46 725 | 45 307 |
| Vote 6 - TECHNICAL SERVICES | | 1 801 | 1 801 | 1 801 | 1 801 | 1 801 | 1 801 | 1 801 | 1 801 | 1 801 | 1 801 | 1 801 | 1 801 | 21 607 | 22 888 | 24 214 |
| Vote 7 - WATER PURIFICATION | | 7 042 | 7 042 | 7 042 | 7 042 | 7 042 | 7 042 | 7 042 | 7 042 | 7 042 | 7 042 | 7 042 | 7 042 | 84 507 | 89 366 | 98 185 |
| Vote 8 - WATER DISTRIBUTION | | 8 116 | 8 116 | 8 116 | 8 116 | 8 116 | 8 116 | 8 116 | 8 116 | 8 116 | 8 116 | 8 116 | 8 117 | 97 389 | 102 313 | 96 248 |
| Vote 9 - WASTE WATER | | 714 | 714 | 714 | 714 | 714 | 714 | 714 | 714 | 714 | 714 | 714 | 714 | 8 571 | 8 919 | 9 439 |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | | | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | | | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | | – | – | – | – |
| **Total Expenditure by Vote** | | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 615** | **38 616** | **463 386** | **492 703** | **499 027** |
| **Surplus/(Deficit) before assoc.** | | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 609** | **439 325** | **431 685** | **379 347** |
| Taxation | | | | | | | | | | | | | | | | |
| Attributable to minorities | | | | | | | | | | | | | – | – | – | – |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | | – | – | – | – |
| **Surplus/(Deficit)** | 1 | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 609** | **439 325** | **431 685** | **379 347** |

*References*

*1. Surplus (Deficit) must reconcile with Budgeted Financial Performance*

DC26 Zululand - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

| Description | Ref | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Revenue - Standard | | | | | | | | | | | | | | | | |
| *Governance and administration* | | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 439 030 | 468 566 | 475 202 |
| Executive and council | | | | | | | | | | | | | – | – | – | – |
| Budget and treasury office | | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 36 586 | 439 030 | 468 566 | 475 202 |
| Corporate services | | | | | | | | | | | | | – | – | – | – |
| *Community and public safety* | | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 1 911 | 2 022 | 2 139 |
| Community and social services | | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 1 911 | 2 022 | 2 139 |
| Sport and recreation | | | | | | | | | | | | | – | – | – | – |
| Public safety | | | | | | | | | | | | | – | – | – | – |
| Housing | | | | | | | | | | | | | – | – | – | – |
| Health | | | | | | | | | | | | | – | – | – | – |
| *Economic and environmental services* | | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 3 520 | 4 012 | 2 516 |
| Planning and development | | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 293 | 3 520 | 4 012 | 2 516 |
| Road transport | | | | | | | | | | | | | – | – | – | – |
| Environmental protection | | | | | | | | | | | | | – | – | – | – |
| *Trading services* | | 38 188 | 38 188 | 38 188 | 38 188 | 38 188 | 38 188 | 38 188 | 38 188 | 38 188 | 38 188 | 38 188 | 38 188 | 458 250 | 449 788 | 398 517 |
| Electricity | | | | | | | | | | | | | – | – | – | – |
| Water | | 37 739 | 37 739 | 37 739 | 37 739 | 37 739 | 37 739 | 37 739 | 37 739 | 37 739 | 37 739 | 37 739 | 37 739 | 452 870 | 444 075 | 392 467 |
| Waste water management | | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 448 | 5 380 | 5 713 | 6 050 |
| Waste management | | | | | | | | | | | | | – | – | – | – |
| *Other* | | | | | | | | | | | | | – | – | – | – |
| Total Revenue - Standard | | 75 226 | 75 226 | 75 226 | 75 226 | 75 226 | 75 226 | 75 226 | 75 226 | 75 226 | 75 226 | 75 226 | 75 226 | 902 711 | 924 388 | 878 374 |
| Expenditure - Standard | | | | | | | | | | | | | | | | |
| *Governance and administration* | | 15 856 | 15 856 | 15 856 | 15 856 | 15 856 | 15 856 | 15 856 | 15 856 | 15 856 | 15 856 | 15 856 | 15 856 | 190 271 | 205 932 | 209 853 |
| Executive and council | | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 3 325 | 39 902 | 39 344 | 41 615 |
| Budget and treasury office | | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 6 567 | 78 800 | 83 505 | 68 478 |
| Corporate services | | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 5 964 | 71 569 | 83 084 | 99 759 |
| *Community and public safety* | | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 45 899 | 46 725 | 45 307 |
| Community and social services | | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 3 825 | 45 899 | 46 725 | 45 307 |
| Sport and recreation | | | | | | | | | | | | | – | – | – | – |
| Public safety | | | | | | | | | | | | | – | – | – | – |
| Housing | | | | | | | | | | | | | – | – | – | – |
| Health | | | | | | | | | | | | | – | – | – | – |
| *Economic and environmental services* | | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 15 142 | 16 560 | 15 781 |
| Planning and development | | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 1 262 | 15 142 | 16 560 | 15 781 |
| Road transport | | | | | | | | | | | | | – | – | – | – |
| Environmental protection | | | | | | | | | | | | | – | – | – | – |
| *Trading services* | | 17 673 | 17 673 | 17 673 | 17 673 | 17 673 | 17 673 | 17 673 | 17 673 | 17 673 | 17 673 | 17 673 | 17 674 | 212 074 | 223 486 | 228 087 |
| Electricity | | | | | | | | | | | | | – | – | – | – |
| Water | | 16 958 | 16 958 | 16 958 | 16 958 | 16 958 | 16 958 | 16 958 | 16 958 | 16 958 | 16 958 | 16 958 | 16 959 | 203 503 | 214 566 | 218 648 |
| Waste water management | | 714 | 714 | 714 | 714 | 714 | 714 | 714 | 714 | 714 | 714 | 714 | 714 | 8 571 | 8 919 | 9 439 |
| Waste management | | | | | | | | | | | | | – | – | – | – |
| *Other* | | | | | | | | | | | | | – | – | – | – |
| Total Expenditure - Standard | | 38 615 | 38 615 | 38 615 | 38 615 | 38 615 | 38 615 | 38 615 | 38 615 | 38 615 | 38 615 | 38 615 | 38 616 | 463 386 | 492 703 | 499 027 |
| Surplus/(Deficit) before assoc. | | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 439 325 | 431 685 | 379 347 |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | | – | – | – | – |
| Surplus/(Deficit) | 1 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 36 610 | 439 325 | 431 685 | 379 347 |

*References*

*1. Surplus (Deficit) must reconcile with Budeted Financial Performance*

## DC26 Zululand - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

| Description | Ref | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Multi-year expenditure *to be appropriated*** | 1 | | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL | | | | | | | | | | | | | – | – | – | – |
| Vote 2 - CORPORATE SERVICES | | | | | | | | | | | | | – | – | – | – |
| Vote 3 - FINANCE | | | | | | | | | | | | | – | – | – | – |
| Vote 4 - PLANNING & WSA | | | | | | | | | | | | | – | – | – | – |
| Vote 5 - COMMUNITY DEVELOPMENT | | | | | | | | | | | | | – | – | – | – |
| Vote 6 - TECHNICAL SERVICES | | | | | | | | | | | | | – | – | – | – |
| Vote 7 - WATER PURIFICATION | | | | | | | | | | | | | – | – | – | – |
| Vote 8 - WATER DISTRIBUTION | | | | | | | | | | | | | – | – | – | – |
| Vote 9 - WASTE WATER | | | | | | | | | | | | | – | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | | | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | | | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | | – | – | – | – |
| **Capital multi-year expenditure sub-total** | 2 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Single-year expenditure *to be appropriated*** | | | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL | | | | | | | | | | | | | | | | |
| Vote 2 - CORPORATE SERVICES | | | | | | | | | | | | | – | – | – | – |
| Vote 3 - FINANCE | | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 1 500 | – | – |
| Vote 4 - PLANNING & WSA | | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 2 229 | 2 375 | 2 516 |
| Vote 5 - COMMUNITY DEVELOPMENT | | | | | | | | | | | | | – | – | – | – |
| Vote 6 - TECHNICAL SERVICES | | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 435 596 | 429 310 | 376 831 |
| Vote 7 - WATER PURIFICATION | | | | | | | | | | | | | – | – | – | – |
| Vote 8 - WATER DISTRIBUTION | | | | | | | | | | | | | – | – | – | – |
| Vote 9 - WASTE WATER | | | | | | | | | | | | | – | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | | | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | | | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | | – | – | – | – |
| **Capital single-year expenditure sub-total** | 2 | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **439 325** | **431 685** | **379 347** |
| **Total Capital Expenditure** | 2 | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **439 325** | **431 685** | **379 347** |

*References*

*1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates*

*2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure*

## DC26 Zululand - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

| Description | Ref | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Capital Expenditure - Standard | 1 | | | | | | | | | | | | | | | |
| ***Governance and administration*** | | **125** | **125** | **125** | **125** | **125** | **125** | **125** | **125** | **125** | **125** | **125** | **125** | **1 500** | **–** | **–** |
| Executive and council | | | | | | | | | | | | | – | – | – | – |
| Budget and treasury office | | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 1 500 | – | – |
| Corporate services | | | | | | | | | | | | | – | – | – | – |
| ***Community and public safety*** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Community and social services | | | | | | | | | | | | | – | – | – | – |
| Sport and recreation | | | | | | | | | | | | | – | – | – | – |
| Public safety | | | | | | | | | | | | | – | – | – | – |
| Housing | | | | | | | | | | | | | – | – | – | – |
| Health | | | | | | | | | | | | | – | – | – | – |
| ***Economic and environmental services*** | | **186** | **186** | **186** | **186** | **186** | **186** | **186** | **186** | **186** | **186** | **186** | **186** | **2 229** | **2 375** | **2 516** |
| Planning and development | | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 2 229 | 2 375 | 2 516 |
| Road transport | | | | | | | | | | | | | – | – | – | – |
| Environmental protection | | | | | | | | | | | | | – | – | – | – |
| ***Trading services*** | | **36 300** | **36 300** | **36 300** | **36 300** | **36 300** | **36 300** | **36 300** | **36 300** | **36 300** | **36 300** | **36 300** | **36 300** | **435 596** | **429 310** | **376 831** |
| Electricity | | | | | | | | | | | | | – | – | – | – |
| Water | | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 36 300 | 435 596 | 429 310 | 376 831 |
| Waste water management | | | | | | | | | | | | | – | – | – | – |
| Waste management | | | | | | | | | | | | | – | – | – | – |
| ***Other*** | | | | | | | | | | | | | – | – | – | – |
| **Total Capital Expenditure - Standard** | 2 | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **439 325** | **431 685** | **379 347** |
| Funded by: | | | | | | | | | | | | | | | | |
| National Government | | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | **36 469** | **437 625** | **431 685** | **379 347** |
| Provincial Government | | | | | | | | | | | | | – | – | – | – |
| District Municipality | | | | | | | | | | | | | – | – | – | – |
| Other transfers and grants | | | | | | | | | | | | | – | – | – | – |
| **Transfers recognised - capital** | | **36 469** | **36 469** | **36 469** | **36 469** | **36 469** | **36 469** | **36 469** | **36 469** | **36 469** | **36 469** | **36 469** | **36 469** | **437 625** | **431 685** | **379 347** |
| **Public contributions & donations** | | | | | | | | | | | | | – | – | – | – |
| **Borrowing** | | | | | | | | | | | | | – | – | – | – |
| **Internally generated funds** | | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 1 700 | – | – |
| **Total Capital Funding** | | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | **36 610** | 36 610 | 36 610 | 439 325 | 431 685 | 379 347 |

*References*

*1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates*

*2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure*

*check*

## DC26 Zululand - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS | Budget Year 2016/17 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Cash Receipts By Source | | | | | | | | | | | | | 1 | | |
| Property rates | | | | | | | | | | | | - | | | |
| Property rates - penalties & collection charges | | | | | | | | | | | | - | | | |
| Service charges - electricity revenue | | | | | | | | | | | | - | | | |
| Service charges - water revenue | 1 096 | 1 096 | 1 096 | 1 096 | 1 096 | 1 096 | 1 096 | 1 096 | 1 096 | 1 096 | 1 096 | 1 096 | 13 158 | 14 765 | 15 636 |
| Service charges - sanitation revenue | 426 | 426 | 426 | 426 | 426 | 426 | 426 | 426 | 426 | 426 | 426 | 426 | 5 111 | 5 713 | 6 050 |
| Service charges - refuse revenue | | | | | | | | | | | | - | | | |
| Service charges - other | | | | | | | | | | | | - | | | |
| Rental of facilities and equipment | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 88 | 93 | 99 |
| Interest earned - external investments | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 2 000 | 2 000 | 2 124 |
| Interest earned - outstanding debtors | | | | | | | | | | | | - | | | |
| Dividends received | | | | | | | | | | | | - | | | |
| Fines | | | | | | | | | | | | - | | | |
| Licences and permits | | | | | | | | | | | | - | | | |
| Agency services | | | | | | | | | | | | - | | | |
| Transfer receipts - operational | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 29 659 | 355 910 | 385 600 | 416 994 |
| Other revenue | 4 895 | 4 895 | 4 895 | 4 895 | 4 895 | 4 895 | 4 895 | 4 895 | 4 895 | 4 895 | 4 895 | 4 895 | 58 743 | 58 213 | 51 936 |
| **Cash Receipts by Source** | **36 251** | **36 251** | **36 251** | **36 251** | **36 251** | **36 251** | **36 251** | **36 251** | **36 251** | **36 251** | **36 251** | **36 251** | **435 010** | **466 384** | **492 839** |
| **Other Cash Flows by Source** | | | | | | | | | | | | | | | |
| Transfer receipts - capital | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 36 469 | 437 625 | 431 685 | 379 347 |
| Contributions recognised - capital & Contributed assets | | | | | | | | | | | | - | | | |
| Proceeds on disposal of PPE | | | | | | | | | | | | - | | | |
| Short term loans | | | | | | | | | | | | - | | | |
| Borrowing long term/refinancing | | | | | | | | | | | | - | | | |
| Increase (decrease) in consumer deposits | | | | | | | | | | | | - | | | |
| Decrease (Increase) in non-current debtors | | | | | | | | | | | | - | | | |
| Decrease (increase) other non-current receivables | | | | | | | | | | | | - | | | |
| Decrease (increase) in non-current investments | | | | | | | | | | | | - | | | |
| **Total Cash Receipts by Source** | **72 720** | **72 720** | **72 720** | **72 720** | **72 720** | **72 720** | **72 720** | **72 720** | **72 720** | **72 720** | **72 720** | **72 720** | **872 635** | **898 069** | **872 186** |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 12 792 | 153 508 | 169 488 | 194 055 |
| Remuneration of councillors | 533 | 533 | 533 | 533 | 533 | 533 | 533 | 533 | 533 | 533 | 533 | 533 | 6 401 | 6 766 | 7 151 |
| Finance charges | | | | | | | | | | | | - | | | |
| Bulk purchases - Electricity | 2 472 | 2 472 | 2 472 | 2 472 | 2 472 | 2 472 | 2 472 | 2 472 | 2 472 | 2 472 | 2 472 | 2 472 | 29 669 | 31 472 | 32 252 |
| Bulk purchases - Water & Sewer | 3 518 | 3 518 | 3 518 | 3 518 | 3 518 | 3 518 | 3 518 | 3 518 | 3 518 | 3 518 | 3 518 | 3 518 | 42 210 | 44 797 | 46 208 |
| Other materials | | | | | | | | | | | | - | | | |
| Contracted services | 3 379 | 3 379 | 3 379 | 3 379 | 3 379 | 3 379 | 3 379 | 3 379 | 3 379 | 3 379 | 3 379 | 3 379 | 40 544 | 32 559 | 34 518 |
| Transfers and grants - other municipalities | | | | | | | | | | | | - | | | |
| Transfers and grants - other | | | | | | | | | | | | - | | | |
| Other expenditure | 9 492 | 9 492 | 9 492 | 9 492 | 9 492 | 9 492 | 9 492 | 9 492 | 9 492 | 9 492 | 9 492 | 9 492 | 113 901 | 128 804 | 105 410 |
| **Cash Payments by Type** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **386 233** | **413 885** | **419 595** |
| **Other Cash Flows/Payments by Type** | | | | | | | | | | | | | | | |
| Capital assets | 36 610 | | | | | | | | | | | 402 715 | 439 325 | 431 685 | 379 347 |
| Repayment of borrowing | | | | | | | | | | | | - | | | |
| Other Cash Flows/Payments | | | | | | | | | | | | - | | | |
| **Total Cash Payments by Type** | **68 797** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **32 186** | **434 901** | **825 558** | **845 570** | **798 942** |
| **NET INCREASE/(DECREASE) IN CASH HELD** | **3 923** | **40 533** | **40 533** | **40 533** | **40 533** | **40 533** | **40 533** | **40 533** | **40 533** | **40 533** | **40 533** | **(362 181)** | **47 076** | **52 499** | **73 244** |
| Cash/cash equivalents at the month/year begin: | (45 481) | (41 558) | (1 024) | 39 509 | 80 042 | 120 576 | 161 109 | 201 643 | 242 176 | 282 710 | 323 243 | 363 777 | (45 481) | 1 595 | 54 095 |
| Cash/cash equivalents at the month/year end: | (41 558) | (1 024) | 39 509 | 80 042 | 120 576 | 161 109 | 201 643 | 242 176 | 282 710 | 323 243 | 363 777 | 1 595 | 1 595 | 54 095 | 127 339 |

*References*

*1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.*

**DC26 Zululand - NOT REQUIRED - municipality does not have entities**

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R million | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Financial Performance** | | | | | | | | | | |
| Property rates | | | | | | | | | | |
| Service charges | | | | | | | | | | |
| Investment revenue | | | | | | | | | | |
| Transfers recognised - operational | | | | | | | | | | |
| Other own revenue | | | | | | | | | | |
| Contributions recognised - capital & contributed assets | | | | | | | | | | |
| **Total Revenue (excluding capital transfers and contributions)** | | - | - | - | - | - | - | - | - | - |
| Employee costs | | | | | | | | | | |
| Remuneration of Board Members | | | | | | | | | | |
| Depreciation & asset impairment | | | | | | | | | | |
| Finance charges | | | | | | | | | | |
| Materials and bulk purchases | | | | | | | | | | |
| Transfers and grants | | | | | | | | | | |
| Other expenditure | | | | | | | | | | |
| **Total Expenditure** | | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | | - | - | - | - | - | - | - | - | - |
| **Capital expenditure & funds sources** | | | | | | | | | | |
| ***Capital expenditure*** | | | | | | | | | | |
| Transfers recognised - operational | | | | | | | | | | |
| Public contributions & donations | | | | | | | | | | |
| Borrowing | | | | | | | | | | |
| Internally generated funds | | | | | | | | | | |
| **Total sources** | | - | - | - | - | - | - | - | - | - |
| **Financial position** | | | | | | | | | | |
| Total current assets | | | | | | | | | | |
| Total non current assets | | | | | | | | | | |
| Total current liabilities | | | | | | | | | | |
| Total non current liabilities | | | | | | | | | | |
| Equity | | | | | | | | | | |
| **Cash flows** | | | | | | | | | | |
| Net cash from (used) operating | | | | | | | | | | |
| Net cash from (used) investing | | | | | | | | | | |
| Net cash from (used) financing | | | | | | | | | | |
| **Cash/cash equivalents at the year end** | | | | | | | | | | |

**DC26 Zululand - Supporting Table SA32 List of external mechanisms**

| External mechanism | Yrs/ Mths | Period of agreement 1. | Service provided | Expiry date of service delivery agreement or contract | Monetary value of agreement 2. |
|---|---|---|---|---|---|
| Name of organisation | | Number | | | R thousand |
| WSSA | Yrs | 1 | Management, operation & maintanance of water and wast | 2015/06/31 | 42 000 |
| Rheochem | Yrs | 3 | Supply and Delivery of chemicals | 31 March 2017 | 14 000 |
| TMS Properties | Yrs | 3 | Delivery of portable water in the ZDM using water tanker | 30 June 2016 | 17 000 |
| Zibula Ngethokazi | Yrs | 3 | Delivery of portable water in the ZDM using water tanker | 28 June 2016 | 13 000 |
| Aqua Transport | Yrs | 3 | Delivery of portable water in the ZDM using water tanker | 30 June 2016 | 17 000 |
| Water & Sanitation Roster - ZDM 1309/2012 Various Cont | Yrs | 3 | Emergency Water and Sanitation Services | 2016/16/30 | 65 000 |

*References*

*1. Total agreement period from commencement until end*

*2. Annual value*

## DC26 Zululand - Supporting Table SA33 Contracts having future budgetary implications

| Description | Ref | Preceding Years | Current Year 2015/16 | 2016/17 Medium Term Revenue & Expenditure Framework | | | Forecast 2019/20 | Forecast 2020/21 | Forecast 2021/22 | Forecast 2022/23 | Forecast 2023/24 | Forecast 2024/25 | Forecast 2025/26 | Total Contract Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1,3 | Total | Original Budget | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| Parent Municipality: | | | | | | | | | | | | | | |
| Revenue Obligation By Contract | 2 | | | | | | | | | | | | | |
| Sanitation | | 55 406 | 56 253 | 49 121 | 235 355 | 249 631 | | | | | | | | |
| Rudimentary | | 22 162 | 22 501 | 38 205 | | | | | | | | | | |
| Nkonjeni RWSS (incl Okhukhu) | | 25 602 | 15 841 | 13 099 | | | | | | | | | | |
| Usuthu RWSS (incl Okhukhu) | | 21 617 | 56 062 | 59 338 | | | | | | | | | | |
| Mandlakhazi RWSS PH 3 | | 16 455 | 16 707 | 21 482 | | | | | | | | | | |
| Gumbi Emergency (Mkhuze/Candover) | | 244 | 248 | | | | | | | | | | | |
| Simdl East | | 10 013 | 3 465 | 3 668 | | | | | | | | | | |
| Simdl Central | | 4 957 | 3 713 | 3 930 | | | | | | | | | | |
| Simdl West | | 26 289 | 8 415 | 9 036 | | | | | | | | | | |
| Khambi | | 2 463 | 1 485 | 1 572 | | | | | | | | | | |
| Coronation (Enyathi) | | 2 429 | 5 817 | 11 396 | | | | | | | | | | |
| Immediate stand alone scheme | | 22 162 | 22 501 | | | | | | | | | | | |
| eMondlo | | 11 824 | 8 351 | 7 466 | | | | | | | | | | |
| Municipal Water Infrastructure Grant | | 39 205 | 79 006 | | | | | | | | | | | |
| Water services infrastructure Grant | | | | 109 071 | | | | | | | | | | |
| PROJECT MANAGEMENT UNIT | | | | | | | | | | | | | | |
| MANDLAKAZI | | 54 000 | 188 000 | 108 000 | 60 322 | 23 200 | | | | | | | | |
| USUTHU | | 13 000 | 57 000 | | | | | | | | | | | |
| Rural road asset management | | 2 167 | 2 173 | 2 229 | 2 375 | 2 516 | | | | | | | | |
| | | | | | | | | | | | | | | – |
| | | | | | | | | | | | | | | – |
| | | | | | | | | | | | | | | – |
| Total Operating Revenue Implication | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3 etc* | | | | | | | | | | | | | | – |
| | | | | | | | | | | | | | | – |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Total Operating Expenditure Implication** | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Capital Expenditure Obligation By Contract** | 2 | | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | | |
| *Contract 2* | | | | | | | | | | | | | | | - |
| *Contract 3 etc* | | | | | | | | | | | | | | | - |
| **Total Capital Expenditure Implication** | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total Parent Expenditure Implication** | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Entities:** | | | | | | | | | | | | | | | |
| **Revenue Obligation By Contract** | 2 | | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | | |
| *Contract 2* | | | | | | | | | | | | | | | - |
| *Contract 3 etc* | | | | | | | | | | | | | | | - |
| **Total Operating Revenue Implication** | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Expenditure Obligation By Contract** | 2 | | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | | |
| *Contract 2* | | | | | | | | | | | | | | | - |
| *Contract 3 etc* | | | | | | | | | | | | | | | - |
| **Total Operating Expenditure Implication** | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Capital Expenditure Obligation By Contract** | 2 | | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | | |
| *Contract 2* | | | | | | | | | | | | | | | - |
| *Contract 3 etc* | | | | | | | | | | | | | | | - |
| **Total Capital Expenditure Implication** | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total Entity Expenditure Implication** | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

*References*

*1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column*

*2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)*

*3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million*

## DC26 Zululand - Supporting Table SA34a Capital expenditure on new assets by asset class

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Capital expenditure on new assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | 294 083 | 310 854 | 229 444 | 497 538 | 522 147 | 522 147 | 437 625 | 431 685 | 379 347 |
| Infrastructure - Road transport | | – | 1 637 | 2 167 | 2 173 | 2 173 | 2 173 | 2 229 | 2 375 | 2 516 |
| *Roads, Pavements & Bridges* | | | 1 637 | 2 167 | 2 173 | 2 173 | 2 173 | 2 229 | 2 375 | 2 516 |
| *Storm water* | | | | | | | | | | |
| Infrastructure - Electricity | | – | – | – | – | – | – | – | – | – |
| *Generation* | | | | | | | | | | |
| *Transmission & Reticulation* | | | | | | | | | | |
| *Street Lighting* | | | | | | | | | | |
| Infrastructure - Water | | 281 282 | 309 217 | 227 277 | 495 365 | 519 974 | 519 974 | 435 396 | 429 310 | 376 831 |
| *Dams & Reservoirs* | | | | | | | | | | |
| *Water purification* | | | | | | | | | | |
| *Reticulation* | | 281 282 | 309 217 | 227 277 | 495 365 | 519 974 | 519 974 | 435 396 | 429 310 | 376 831 |
| Infrastructure - Sanitation | | – | – | – | – | – | – | – | – | – |
| *Reticulation* | | | | | | | | | | |
| *Sewerage purification* | | | | | | | | | | |
| Infrastructure - Other | | 12 801 | – | – | – | – | – | – | – | – |
| *Waste Management* | | 12 801 | | | | | | | | |
| *Transportation* | 2 | | | | | | | | | |
| *Gas* | | | | | | | | | | |
| *Other* | 3 | | | | | | | | | |
| **Community** | | – | 500 | – | – | – | – | – | – | – |
| Parks & gardens | | | | | | | | | | |
| Sportsfields & stadia | | | | | | | | | | |
| Swimming pools | | | | | | | | | | |
| Community halls | | | | | | | | | | |
| Libraries | | | | | | | | | | |
| Recreational facilities | | | | | | | | | | |
| Fire, safety & emergency | | | | | | | | | | |
| Security and policing | | | | | | | | | | |
| Buses | 7 | | | | | | | | | |
| Clinics | | | | | | | | | | |
| Museums & Art Galleries | | | | | | | | | | |
| Cemeteries | | | | | | | | | | |
| Social rental housing | 8 | | | | | | | | | |
| Other | | | 500 | | | | | | | |
| **Heritage assets** | | – | – | – | – | – | – | – | – | – |
| Buildings | | | | | | | | | | |
| Other | 9 | | | | | | | | | |
| **Investment properties** | | – | – | – | – | – | – | – | – | – |
| Housing development | | | | | | | | | | |
| Other | | | | | | | | | | |
| **Other assets** | | 4 254 | 12 158 | 3 723 | 5 848 | 4 848 | 4 848 | 1 700 | – | – |
| General vehicles | | 3 386 | 7 000 | 2 343 | 1 200 | 1 000 | 1 000 | | | |
| Specialised vehicles | 10 | – | – | – | – | – | – | – | – | – |
| Plant & equipment | | | | | | | | | | |
| Computers - hardware/equipment | | 620 | 1 049 | 623 | 1 980 | 1 980 | 1 980 | 500 | | |
| Furniture and other office equipment | | 221 | 500 | 635 | 668 | 668 | 668 | 200 | | |
| Abattoirs | | | | | | | | | | |
| Markets | | | | | | | | | | |
| Civic Land and Buildings | | | | | | | | | | |
| Other Buildings | | | 600 | | | | | | | |
| Other Land | | | | | | | | | | |
| Surplus Assets - (Investment or Inventory) | | | | | | | | | | |
| Other | | 27 | 3 000 | 122 | 2 000 | 1 200 | 1 200 | 1 000 | | |
| **Agricultural assets** | | – | – | – | – | – | – | – | – | – |
| *List sub-class* | | | | | | | | | | |
| **Biological assets** | | – | – | – | – | – | – | – | – | – |
| *List sub-class* | | | | | | | | | | |
| **Intangibles** | | 176 | – | – | – | – | – | – | – | – |
| Computers - software & programming | | 176 | | | | | | | | |
| Other *(list sub-class)* | | | | | | | | | | |
| **Total Capital Expenditure on new assets** | 1 | 253 512 | 323 512 | 233 167 | 503 386 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Specialised vehicles** | | – | – | – | – | – | – | – | – | – |
| Refuse | | | | | | | | | | |
| Fire | | | | | | | | | | |
| Conservancy | | | | | | | | | | |
| Ambulances | | | | | | | | | | |

*References*

*1. Total Capital Expenditure on new assets (SA34c) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure*

*2. Airports, Car Parks, Bus Terminals and Taxi Ranks*

*3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes*

*4. Work-in-progress/under construction to be budgeted under the respective item*

*5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure*

*6. Donated/contributed & leased assets to be included within the respective sub-class*

*7. Busses used to provide a service to the community*

*8. Not municipal contributions to the 'top structure' being built using the housing subsidies*

*9. Statues, art collections, medals etc.*

*10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'*

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | *check balance* | 0 | | 0 | | | | | | |

**DC26 Zululand - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class**

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Capital expenditure on renewal of existing assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Road transport | | - | - | - | - | - | - | - | - | - |
| *Roads, Pavements & Bridges* | | | | | | | | | | |
| *Storm water* | | | | | | | | | | |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - |
| *Generation* | | | | | | | | | | |
| *Transmission & Reticulation* | | | | | | | | | | |
| *Street Lighting* | | | | | | | | | | |
| Infrastructure - Water | | - | - | - | - | - | - | - | - | - |
| *Dams & Reservoirs* | | | | | | | | | | |
| *Water purification* | | | | | | | | | | |
| *Reticulation* | | | | | | | | | | |
| Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - |
| *Reticulation* | | | | | | | | | | |
| *Sewerage purification* | | | | | | | | | | |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - |
| *Waste Management* | | | | | | | | | | |
| *Transportation* | 2 | | | | | | | | | |
| *Gas* | | | | | | | | | | |
| *Other* | 3 | | | | | | | | | |
| **Community** | | - | - | - | - | - | - | - | - | - |
| Parks & gardens | | | | | | | | | | |
| Sportsfields & stadia | | | | | | | | | | |
| Swimming pools | | | | | | | | | | |
| Community halls | | | | | | | | | | |
| Libraries | | | | | | | | | | |
| Recreational facilities | | | | | | | | | | |
| Fire, safety & emergency | | | | | | | | | | |
| Security and policing | | | | | | | | | | |
| Buses | 7 | | | | | | | | | |
| Clinics | | | | | | | | | | |
| Museums & Art Galleries | | | | | | | | | | |
| Cemeteries | | | | | | | | | | |
| Social rental housing | 8 | | | | | | | | | |
| Other | | | | | | | | | | |
| **Heritage assets** | | - | - | - | - | - | - | - | - | - |
| Buildings | | | | | | | | | | |
| Other | 9 | | | | | | | | | |
| **Investment properties** | | - | - | - | - | - | - | - | - | - |
| Housing development | | | | | | | | | | |
| Other | | | | | | | | | | |
| **Other assets** | | - | - | - | - | - | - | - | - | - |
| General vehicles | | | | | | | | | | |
| Specialised vehicles | 10 | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | | | | | | | | | |
| Computers - hardware/equipment | | | | | | | | | | |
| Furniture and other office equipment | | | | | | | | | | |
| Abattoirs | | | | | | | | | | |
| Markets | | | | | | | | | | |
| Civic Land and Buildings | | | | | | | | | | |
| Other Buildings | | | | | | | | | | |
| Other Land | | | | | | | | | | |
| Surplus Assets - (Investment or Inventory) | | | | | | | | | | |
| Other | | | | | | | | | | |
| **Agricultural assets** | | - | - | - | - | - | - | - | - | - |
| *List sub-class* | | | | | | | | | | |
| **Biological assets** | | - | - | - | - | - | - | - | - | - |
| *List sub-class* | | | | | | | | | | |
| **Intangibles** | | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | | | | | | | | | |
| Other *(list sub-class)* | | | | | | | | | | |
| Total Capital Expenditure on renewal of existing asset | 1 | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Specialised vehicles** | | - | - | - | - | - | - | - | - | - |
| Refuse | | | | | | | | | | |
| Fire | | | | | | | | | | |
| Conservancy | | | | | | | | | | |
| Ambulances | | | | | | | | | | |
| ***Renewal of Existing Assets as % of total capex*** | | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* |
| ***Renewal of Existing Assets as % of deprecn"*** | | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* |

*References*

*1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure*

*2. Airports, Car Parks, Bus Terminals and Taxi Ranks*

*3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes*

*4. Work-in-progress/under construction to be budgeted under the respective item*

*5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure*

*6. Donated/contributed & leased assets to be included within the respective sub-class*

*7. Busses used to provide a service to the community*

*8. Not municipal contributions to the 'top structure' being built using the housing subsidies*

*9. Statues, art collections, medals etc.*

*10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'*

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | *check balance* | 0 | - | 0 | - | - | - | - | - | - |

**DC26 Zululand - Supporting Table SA34c Repairs and maintenance expenditure by asset class**

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 32 788 | 41 895 | 33 535 | 27 148 | 25 148 | 25 148 | 25 148 | 26 707 | 28 283 |
| Infrastructure - Road transport | | – | – | – | – | – | – | – | – | – |
| *Roads, Pavements & Bridges* | | | | | | | | | | |
| *Storm water* | | | | | | | | | | |
| Infrastructure - Electricity | | – | – | – | – | – | – | – | – | – |
| *Generation* | | | | | | | | | | |
| *Transmission & Reticulation* | | | | | | | | | | |
| *Street Lighting* | | | | | | | | | | |
| Infrastructure - Water | | 32 788 | 41 895 | 33 535 | 27 148 | 25 148 | 25 148 | 25 148 | 26 707 | 28 283 |
| *Dams & Reservoirs* | | | | | | | | | | |
| *Water purification* | | | | | | | | | | |
| *Reticulation* | | 32 788 | 41 895 | 33 535 | 27 148 | 25 148 | 25 148 | 25 148 | 26 707 | 28 283 |
| Infrastructure - Sanitation | | – | – | – | – | – | – | – | – | – |
| *Reticulation* | | | | | | | | | | |
| *Sewerage purification* | | | | | | | | | | |
| Infrastructure - Other | | – | – | – | – | – | – | – | – | – |
| *Waste Management* | | | | | | | | | | |
| *Transportation* | 2 | | | | | | | | | |
| *Gas* | | | | | | | | | | |
| *Other* | 3 | | | | | | | | | |
| Community | | – | 239 | 893 | 250 | 100 | 100 | 100 | 106 | 112 |
| Parks & gardens | | | | | | | | | | |
| Sportsfields & stadia | | | 239 | 893 | 250 | 100 | 100 | 100 | 106 | 112 |
| Swimming pools | | | | | | | | | | |
| Community halls | | | | | | | | | | |
| Libraries | | | | | | | | | | |
| Recreational facilities | | | | | | | | | | |
| Fire, safety & emergency | | | | | | | | | | |
| Security and policing | | | | | | | | | | |
| Buses | 7 | | | | | | | | | |
| Clinics | | | | | | | | | | |
| Museums & Art Galleries | | | | | | | | | | |
| Cemeteries | | | | | | | | | | |
| Social rental housing | 8 | | | | | | | | | |
| Other | | | | | | | | | | |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Buildings | | | | | | | | | | |
| Other | 9 | | | | | | | | | |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Housing development | | | | | | | | | | |
| Other | | | | | | | | | | |
| Other assets | | 5 471 | 5 196 | 6 688 | 6 637 | 7 349 | 7 349 | 7 349 | 7 779 | 8 238 |
| General vehicles | | | 3 503 | 4 763 | 5 500 | 6 250 | 6 250 | 6 250 | 6 638 | 7 029 |
| Specialised vehicles | 10 | – | – | – | – | – | – | – | – | – |
| Plant & equipment | | 150 | | | | | | | | |
| Computers - hardware/equipment | | 13 | 112 | 64 | 50 | 12 | 12 | 12 | | |
| Furniture and other office equipment | | | 39 | 17 | 62 | 62 | 62 | 62 | 53 | 56 |
| Abattoirs | | | | | | | | | | |
| Markets | | | | | | | | | | |
| Civic Land and Buildings | | 2 338 | | | | | | | | |
| Other Buildings | | | 1 543 | 1 845 | 1 025 | 1 025 | 1 025 | 1 025 | 1 089 | 1 153 |
| Other Land | | | | | | | | | | |
| Surplus Assets - (Investment or Inventory) | | 2 969 | | | | | | | | |
| Other | | | | | | | | | | |
| Agricultural assets | | – | – | – | – | – | – | – | – | – |
| *List sub-class* | | | | | | | | | | |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| *List sub-class* | | | | | | | | | | |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Intangibles | | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | | | | | | | | | |
| Other *(list sub-class)* | | | | | | | | | | |
| **Total Repairs and Maintenance Expenditure** | 1 | 36 259 | 47 330 | 41 115 | 34 035 | 32 597 | 32 597 | 32 597 | 34 593 | 36 633 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Refuse | | | | | | | | | | |
| Fire | | | | | | | | | | |
| Conservancy | | | | | | | | | | |
| Ambulances | | | | | | | | | | |
| ***R&M as a % of PPE*** | | *2.2%* | *2.3%* | *1.8%* | *1.1%* | *1.0%* | *1.0%* | *0.9%* | *0.9%* | *0.8%* |
| ***R&M as % Operating Expenditure*** | | *8.4%* | *9.1%* | *7.4%* | *7.4%* | *7.1%* | *7.1%* | *7.0%* | *7.0%* | *7.3%* |

*References*

*1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1*

*2. Airports, Car Parks, Bus Terminals and Taxi Ranks*

*3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes*

*4. Work-in-progress/under construction to be budgeted under the respective item*

*5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure*

*6. Donated/contributed & leased assets to be included within the respective sub-class*

*7. Busses used to provide a service to the community*

*8. Not municipal contributions to the 'top structure' being built using the housing subsidies*

*9. Statues, art collections, medals etc.*

*10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'*

*check balance* - - - - - - - - -

**DC26 Zululand - Supporting Table SA34d Depreciation by asset class**

| Description | Ref | 2012/13 | 2013/14 | 2014/15 | Current Year 2015/16 | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | – | – | – | – | – | – | – | – | – |
| Infrastructure - Road transport | | – | – | – | – | – | – | – | – | – |
| *Roads, Pavements & Bridges* | | | | | | | | | | |
| *Storm water* | | | | | | | | | | |
| Infrastructure - Electricity | | – | – | – | – | – | – | – | – | – |
| *Generation* | | | | | | | | | | |
| *Transmission & Reticulation* | | | | | | | | | | |
| *Street Lighting* | | | | | | | | | | |
| Infrastructure - Water | | – | – | – | – | – | – | – | – | – |
| *Dams & Reservoirs* | | | | | | | | | | |
| *Water purification* | | | | | | | | | | |
| *Reticulation* | | | | | | | | | | |
| Infrastructure - Sanitation | | – | – | – | – | – | – | – | – | – |
| *Reticulation* | | | | | | | | | | |
| *Sewerage purification* | | | | | | | | | | |
| Infrastructure - Other | | – | – | – | – | – | – | – | – | – |
| *Waste Management* | | | | | | | | | | |
| *Transportation* | 2 | | | | | | | | | |
| *Gas* | | | | | | | | | | |
| *Other* | 3 | | | | | | | | | |
| Community | | 30 074 | 29 701 | 45 070 | 32 565 | 32 565 | 32 565 | 45 761 | 48 598 | 51 125 |
| Parks & gardens | | | | | | | | | | |
| Sportsfields & stadia | | | | | | | | | | |
| Swimming pools | | | | | | | | | | |
| Community halls | | | | | | | | | | |
| Libraries | | | | | | | | | | |
| Recreational facilities | | | | | | | | | | |
| Fire, safety & emergency | | | | | | | | | | |
| Security and policing | | | | | | | | | | |
| Buses | 7 | | | | | | | | | |
| Clinics | | | | | | | | | | |
| Museums & Art Galleries | | | | | | | | | | |
| Cemeteries | | | | | | | | | | |
| Social rental housing | 8 | | | | | | | | | |
| Other | | 30 074 | 29 701 | 45 070 | 32 565 | 32 565 | 32 565 | 45 761 | 48 598 | 51 125 |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Buildings | | | | | | | | | | |
| Other | 9 | | | | | | | | | |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Housing development | | | | | | | | | | |
| Other | | | | | | | | | | |
| Other assets | | – | – | – | – | – | – | – | – | – |
| General vehicles | | | | | | | | | | |
| Specialised vehicles | 10 | – | – | – | – | – | – | – | – | – |
| Plant & equipment | | | | | | | | | | |
| Computers - hardware/equipment | | | | | | | | | | |
| Furniture and other office equipment | | | | | | | | | | |
| Abattoirs | | | | | | | | | | |
| Markets | | | | | | | | | | |
| Civic Land and Buildings | | | | | | | | | | |
| Other Buildings | | | | | | | | | | |
| Other Land | | | | | | | | | | |
| Surplus Assets - (Investment or Inventory) | | | | | | | | | | |
| Other | | | | | | | | | | |
| Agricultural assets | | – | – | – | – | – | – | – | – | – |
| *List sub-class* | | | | | | | | | | |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| *List sub-class* | | | | | | | | | | |
| Intangibles | | – | – | – | – | – | – | – | – | – |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Computers - software & programming | | | | | | | | | | |
| Other *(list sub-class)* | | | | | | | | | | |
| **Total Depreciation** | 1 | 30 074 | 29 701 | 45 070 | 32 565 | 32 565 | 32 565 | 45 761 | 48 598 | 51 125 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Specialised vehicles** | | - | - | - | - | - | - | - | - | - |
| Refuse | | | | | | | | | | |
| Fire | | | | | | | | | | |
| Conservancy | | | | | | | | | | |
| Ambulances | | | | | | | | | | |

*References*

*1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.*
*2. Airports, Car Parks, Bus Terminals and Taxi Ranks*
*3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes*
*4. Work-in-progress/under construction to be budgeted under the respective item*
*5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure*
*6. Donated/contributed & leased assets to be included within the respective sub-class*
*7. Busses used to provide a service to the community*
*8. Not municipal contributions to the 'top structure' being built using the housing subsidies*
*9. Statues, art collections, medals etc.*
*10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'*

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | *Check* | - | - | - | - | - | - | - | - | - |

## DC26 Zululand - Supporting Table SA35 Future financial implications of the capital budget

| Vote Description | Ref | 2016/17 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|---|---|---|---|---|---|---|---|---|
| R thousand | | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 | Forecast 2019/20 | Forecast 2020/21 | Forecast 2021/22 | Present value |
| **Capital expenditure** | 1 | | | | | | | |
| Vote 1 - COUNCIL | | – | – | – | | | | |
| Vote 2 - CORPORATE SERVICES | | – | – | – | | | | |
| Vote 3 - FINANCE | | 1 500 | – | – | | | | |
| Vote 4 - PLANNING & WSA | | 2 229 | 2 375 | 2 516 | 2 664 | 2 822 | 2 988 | 3 164 |
| Vote 5 - COMMUNITY DEVELOPMENT | | – | – | – | – | | | |
| Vote 6 - TECHNICAL SERVICES | | 435 596 | 429 310 | 376 831 | 399 064 | 422 609 | 447 543 | 473 948 |
| Vote 7 - WATER PURIFICATION | | – | – | – | | | | |
| Vote 8 - WATER DISTRIBUTION | | – | – | – | | | | |
| Vote 9 - WASTE WATER | | – | – | – | | | | |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | | | | |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | | | | |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | | | | |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | | | | |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | | | | |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | | | | |
| *List entity summary if applicable* | | | | | | | | |
| **Total Capital Expenditure** | | 439 325 | 431 685 | 379 347 | 401 728 | 425 430 | 450 531 | 477 112 |
| **Future operational costs by vote** | 2 | | | | | | | |
| Vote 1 - COUNCIL | | 39 902 | 39 344 | 41 615 | 44 070 | 46 671 | 49 424 | 52 340 |
| Vote 2 - CORPORATE SERVICES | | 71 569 | 83 084 | 99 759 | 105 645 | 111 878 | 118 479 | 125 469 |
| Vote 3 - FINANCE | | 78 800 | 83 505 | 68 478 | 72 518 | 76 797 | 81 328 | 86 126 |
| Vote 4 - PLANNING & WSA | | 15 142 | 16 560 | 15 781 | 16 712 | 17 698 | 18 742 | 19 848 |
| Vote 5 - COMMUNITY DEVELOPMENT | | 45 899 | 46 725 | 45 307 | 47 981 | 50 811 | 53 809 | 56 984 |
| Vote 6 - TECHNICAL SERVICES | | 21 607 | 22 888 | 24 214 | 25 643 | 27 156 | 28 758 | 30 455 |
| Vote 7 - WATER PURIFICATION | | 84 507 | 89 366 | 98 185 | 103 978 | 110 112 | 116 609 | 123 489 |
| Vote 8 - WATER DISTRIBUTION | | 97 388 | 102 313 | 96 248 | 101 927 | 107 940 | 114 309 | 121 053 |
| Vote 9 - WASTE WATER | | 8 571 | 8 919 | 9 439 | 9 996 | 10 585 | 11 210 | 11 871 |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | |
| *List entity summary if applicable* | | | | | | | | |
| **Total future operational costs** | | 463 385 | 492 703 | 499 027 | 528 470 | 559 649 | 592 669 | 627 636 |
| **Future revenue by source** | 3 | | | | | | | |
| Property rates | | | | | | | | |
| Property rates - penalties & collection charges | | | | | | | | |
| Service charges - electricity revenue | | | | | | | | |
| Service charges - water revenue | | | | | | | | |
| Service charges - sanitation revenue | | | | | | | | |
| Service charges - refuse revenue | | | | | | | | |
| Service charges - other | | | | | | | | |
| Rental of facilities and equipment | | | | | | | | |
| *List other revenues sources if applicable* | | | | | | | | |
| *List entity summary if applicable* | | | | | | | | |
| **Total future revenue** | | – | – | – | – | – | – | – |
| **Net Financial Implications** | | 902 710 | 924 388 | 878 374 | 930 198 | 985 080 | 1 043 199 | 1 104 748 |

*References*

*1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))*

*2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))*

*3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)*

DC26 Zululand - Supporting Table SA36 Detailed capital budget

| Municipal Vote/Capital project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2016/17 Medium Term Revenue & Expenditure Framework | | | Project information | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 4 | | | 2 | 6 | 3 | 3 | 5 | | Audited Outcome 2014/15 | Current Year 2015/16 Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 | Ward location | New or renewal |
| **Parent municipality:** | | | | | | | | | | | | | | | | |
| *List all capital projects grouped by Municipal Vote* | | | | | | | | | | | | | | | | |
| **Sanitation** | | **Rural sanitation** | | | Yes | *Infrastructure - Sanitation* | *sanitation* | *all over zululand* | | 55 406 | 56 253 | 49 121 | 235 355 | 249 631 | | Renewal |
| **Rudimentary** | | **RUDIMENTARY SCHEMES** | | | Yes | *Infrastructure - Water* | *Reticulation* | *all over zululand* | | 22 162 | 22 501 | 38 205 | | | | Renewal |
| **Nkonjeni RWSS (Incl Okhukhu)** | | **WATER DISTRIBUTION** | | | Yes | *Infrastructure - Water* | *Reticulation* | *31° 14' 43.53" E 28° 14' 4.877" S* | | 25 602 | 16 841 | 13 099 | | | | Renewal |
| **Usuthu RWSS (Incl Okhukhu)** | | **WATER DISTRIBUTION** | | | Yes | *Infrastructure - Water* | *Reticulation* | *31° 35' 13.15" E 27° 59' 48.972" S* | | 21 617 | 56 052 | 59 338 | | | | Renewal |
| **Mandlakhazi RWSS PH 3** | | **WATER SANITATION** | | | Yes | *Infrastructure - Water* | *Reticulation* | *31° 51' 24.068" E 27° 48' 59.276" S* | | 16 455 | 16 707 | 21 482 | | | | Renewal |
| **Gumbi Emergency (Mkhuze/Candover)** | | **WATER DISTRIBUTION** | | | Yes | *Infrastructure - Water* | *Reticulation* | *31° 55' 34.166" E 27° 28' 3.471" S* | | 244 | 246 | | | | | Renewal |
| **Simdl East** | | **WATER DISTRIBUTION** | | | Yes | *Infrastructure - Water* | *Reticulation* | *31° 51' 21.977" E 27° 21' 23.165" S* | | 10 010 | 3 465 | 3 668 | | | | Renewal |
| **Simdl Central** | | **WATER DISTRIBUTION** | | | Yes | *Infrastructure - Water* | *Reticulation* | *31° 15' 29.119" E 27° 22' 5.781" S* | | 4 957 | 3 712 | 3 930 | | | | Renewal |
| **Simdl West** | | **WATER DISTRIBUTION** | | | Yes | *Infrastructure - Water* | *Reticulation* | *0° 59' 15.011" E 27° 25' 34.417" S* | | 26 289 | 8 115 | 9 030 | | | | Renewal |
| **Khambi** | | **WATER DISTRIBUTION** | | | Yes | *Infrastructure - Water* | *Reticulation* | *31° 18' 53.924"E 27° 47' 2.463" S* | | 2 463 | 1 485 | 1 572 | | | | Renewal |
| **Coronation (Enyathi)** | | **WATER DISTRIBUTION** | | | Yes | *Infrastructure - Water* | *Reticulation* | *31° 4' 20.41" E 27° 50' 47.165" S* | | 2 429 | 3 817 | 11 396 | | | | Renewal |
| **Immediate stand alone scheme** | | **WATER DISTRIBUTION** | | | Yes | *Infrastructure - Water* | *Reticulation* | *31° 37' 50.604 E 28° 10' 23.641' S* | | 22 162 | 22 501 | | | | | Renewal |
| **eMondlo** | | **WATER DISTRIBUTION** | | | Yes | *Infrastructure - Water* | *Reticulation* | *30° 42' 49.749" E 27° 59' 1.024" S* | | 11 824 | 8 351 | 7 466 | | | | Renewal |
| Municipal Water Infrastructure Grant | | INFRASTRUCTURE- WATER | | | Yes | *Infrastructure - Water* | *Infrastructure - Water* | | | 39 205 | 79 006 | | | | | Renewal |
| Water services infrastructure Grant | | INFRASTRUCTURE- WATER | | | Yes | *Infrastructure - Water* | *Reticulation* | | | | | 109 071 | | | | New |
| | | | | | Yes | | | | | | | | | | | Renewal |
| PROJECT MANAGEMENT UNIT | | | | | Yes | | | | | | | | | | | Renewal |
| **MANDLAKAZI** | | REGIONAL BULK WATER SCHEMES | | | Yes | *Infrastructure - Water* | *Infrastructure - Water* | *31° 51' 24.068" E 27° 48' 59.276" S* | | 54 000 | 18 000 | 108 000 | 60 322 | 23 200 | | Renewal |
| USUTHU | | REGIONAL BULK WATER SCHEMES | | | Yes | *Infrastructure - Water* | *Infrastructure - Water* | *31° 35' 13.15" E 27° 59' 48.972" S* | | 13 000 | 57 000 | | | | | Renewal |
| Rural road asset management | | Road Infrastructure | | | Yes | *Infrastructure - Road transport* | *Roads, Pavements & Bridges* | | | 2 167 | 2 173 | 2 229 | 2 375 | 2 516 | | |
| **Parent Capital expenditure** | 1 | | | | | | | | | | | 437 614 | 298 052 | 275 347 | | |
| **Entities:** | | | | | | | | | | | | | | | | |
| *List all capital project : grouped by Entity* | | | | | | | | | | | | | | | | |
| **Entity A** | | | | | | | | | | | | | | | | |
| Water project A | | | | | | | | | | | | | | | | |
| **Entity B** | | | | | | | | | | | | | | | | |
| Electricity project B | | | | | | | | | | | | | | | | |
| **Entity Capital expenditure** | | | | | | | | | | | | | | | | |
| **Total Capital expenditure** | | | | | | | | | | - | - | - | - | - | | |
| *Reference* | | | | | | | | | | 329 994 | 547 538 | 437 614 | 298 052 | 275 347 | | |

*1. Must reconcile with Budgeted Capital Expenditure*
*2. As per Table SA6*
*3. As per Table SA34*
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote
5. Correct to seconds. Provide a logical starting point on networked infrastructure.
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Check (96 827)

## DC26 Zululand - Supporting Table SA37 Projects delayed from previous financial years

| Municipal Vote/Capital project | Ref. | Project name | Project number | Asset Class | Asset Sub-Class | GPS co-ordinates | Previous target year to complete | Current Year 2015/16 | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1,2 | | | 3 | 3 | 4 | | Original Budget | Full Year Forecast | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| R thousand | | | | | | | Year | | | | | |
| WATER AND SANITATION | | Sanitation | | *Infrastructure - Sanitation* | *Waste Management* | *all over zululand* | | 56 253 | 56 253 | 49 121 | | |
| | | Rudimentary | | *Infrastructure - Water* | *Reticulation* | *all over zululand* | | 22 501 | 22 501 | 38 205 | | |
| | | Nkonjeni RWSS (incl Okhukhu) | | *Infrastructure - Water* | *Water purification* | *31° 14' 43.39" E 28° 14' 4.877" S* | | 15 841 | 15 841 | 13 099 | | |
| | | Usuthu RWSS (Incl Okhukhu) | | *Infrastructure - Water* | *Water purification* | *31° 35' 13.15" E 27° 59' 48.972" S* | | 56 062 | 56 062 | 59 338 | | |
| | | Mandlakhazi RWSS PH 3 | | *Infrastructure - Water* | *Water purification* | *31° 51' 24.068" E 27° 48' 59.276" S* | | 16 707 | 16 707 | 21 482 | | |
| | | Gumbi Emergency (Mkhuze/Candover) | | *Infrastructure - Water* | *Reticulation* | *31° 55' 34.166" E 27° 28' 3.471" S* | | 248 | 248 | | | |
| | | Simdl East | | *Infrastructure - Water* | *Transmission & Reticulation* | *31° 31' 21.977" E 27° 21' 23.165" S* | | 3 465 | 3 465 | 3 668 | | |
| | | Simdl Central | | *Infrastructure - Water* | *Transmission & Reticulation* | *31° 15' 39.119" E 27° 22' 5.781" S* | | 3 713 | 3 713 | 3 930 | | |
| | | Simdl West | | *Infrastructure - Water* | *Transmission & Reticulation* | *30° 59' 15.011" E 27° 25' 34.417" S* | | 8 415 | 8 415 | 9 038 | | |
| | | Khambi | | *Infrastructure - Water* | *Transmission & Reticulation* | *31° 18' 53.924"E 27° 47' 2.463" S* | | 1 485 | 1 485 | 1 572 | | |
| | | Coronation (Enyathi) | | *Infrastructure - Water* | *Transmission & Reticulation* | *31° 4' 20.41" E 27° 50' 47.165" S* | | 5 817 | 5 817 | 11 396 | | |
| | | Immediate stand alone scheme | | *Infrastructure - Water* | *Transmission & Reticulation* | *31° 37' 50.604 E 28° 10' 23.641' S* | | 22 501 | 22 501 | | | |
| | | eMondlo | | | | *30° 42' 49.749" E 27° 59' 1.024" S* | | 8 351 | 8 351 | 7 466 | 235 355 | 249 631 |
| Entities: | | | | | | | | | | | | |
| *List all capital projects grouped by Municipal Entity* | | | | | | | | | | | | |
| *Entity Name* | | | | | | | | | | | | |
| *Project name* | | | | | | | | | | | | |

*References*

1. *List all projects with planned completion dates in current year that have been re-budgeted in the MTREF*
2. *Refer MFMA s30*
3. *As per Table SA34*
4. Correct to seconds. Provide a logical starting point on networked infrastructure.

**MUNICIPAL BUDGET:**

Financial Performance

- Revenue by Major Source
- Revenue by Minor Source
- Operating Expenditure by Major Type
- Operating Expenditure by Minor Type
- Revenue by municipal vote classification
- Expenditure by municipal vote classification
- Revenue by Standard Classification
- Expenditure by Standard Classification

Capital expenditure

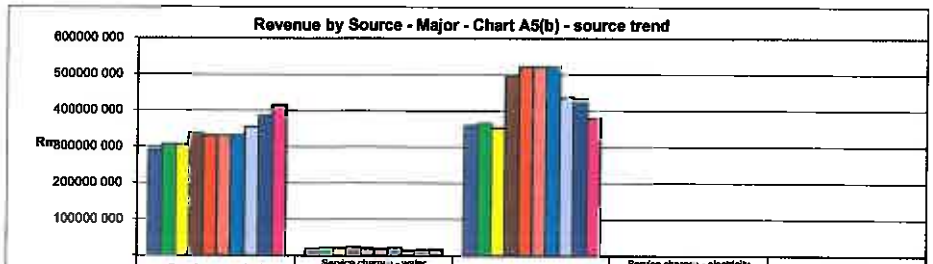
- Capital Expenditure by Standard Classification
- Capital Expenditure by Municipal Vote - Major
- Capital Expenditure by Municipal Vote - Minor
- Capital funding by source

IDP

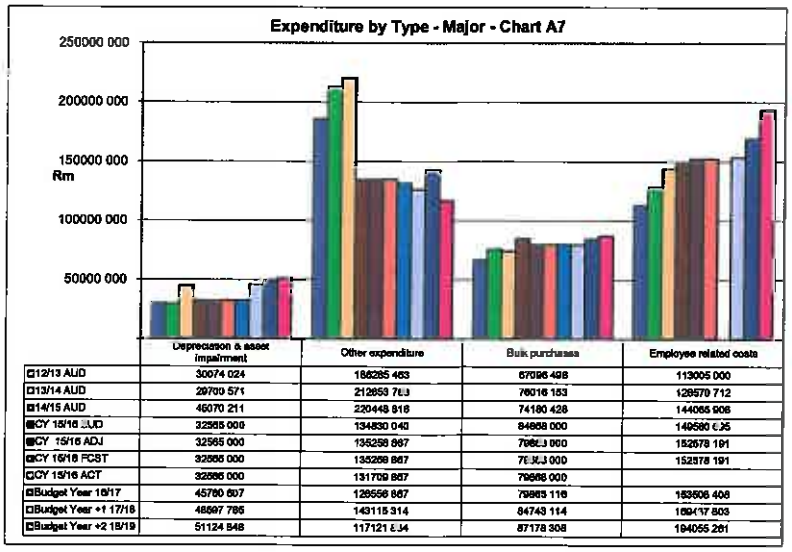
- IDP Strategic Objective - Revenue
- IDP Strategic Objective - Expenditure
- IDP Strategic Objective - Capital Expenditure

Miscellaneous

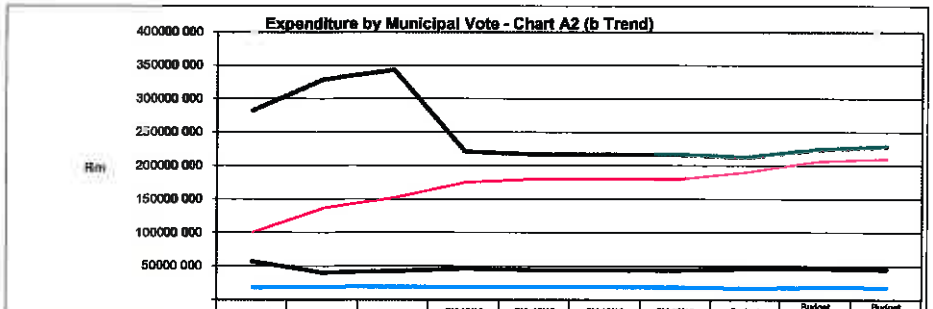
- Cash flow trend
- Increases in service charges
- Revenue collection rates
- Borrowing
- Distribution losses
- Borrowed capex funding
- Expenditure analysis (Employee costs)
- Expenditure analysis (Remuneration)
- Expenditure analysis (Repairs & Maintenance)
- Expenditure analysis (Finance Charges)
- Expenditure analysis (Depreciation)




| | Transfers recognised | Service charges - water revenue | Transfers recognised - capital | Service charges - electricity revenue | Property rates |
|---|---|---|---|---|---|
| 12/13 AUD | 290800 476 | 17459 883 | 359880 050 | | |
| 13/14 AUD | 306810 000 | 19784 166 | 368430 000 | | |
| 14/15 AUD | 306844 861 | 20163 422 | 363804 240 | | |
| CY 15/16 BUD | 338761 000 | 21877 381 | 497438 000 | | |
| CY 15/16 ADJ | 331311 298 | 19037 381 | 522047 187 | | |
| CY 15/16 FCST | 331311 298 | 19037 381 | 522047 187 | | |
| CY 15/16 ACT | 331311 298 | 19928 302 | 522047 187 | | |
| Budget Year 16/17 | 366810 000 | 13850 519 | 437626 000 | | |
| Budget Year +1 17/18 | 386900 000 | 14764 853 | 431685 000 | | |
| Budget Year +2 18/19 | 416994 000 | 15635 766 | 379347 000 | | |

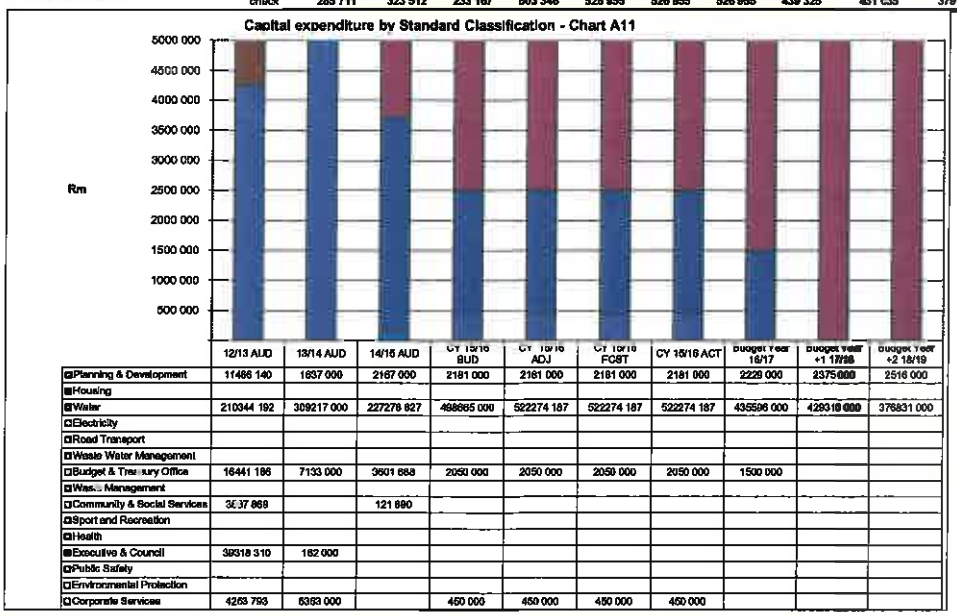



| | Depreciation & asset impairment | Other expenditure | Bulk purchases | Employee related costs |
|---|---|---|---|---|
| 12/13 AUD | 30074 024 | 186285 463 | 67096 498 | 113005 000 |
| 13/14 AUD | 29700 571 | 212853 769 | 76016 153 | 129570 712 |
| 14/15 AUD | 46070 211 | 220448 818 | 74180 428 | 144065 906 |
| CY 15/16 AUD | 32565 000 | 134830 040 | 84858 000 | 149580 635 |
| CY 15/16 ADJ | 32565 000 | 135258 867 | 79863 000 | 152578 191 |
| CY 15/16 FCST | 32565 000 | 135258 867 | 79863 000 | 152578 191 |
| CY 15/16 ACT | 32565 000 | 131709 867 | 79968 000 | |
| Budget Year 16/17 | 45786 867 | 126556 867 | 79863 116 | 153508 408 |
| Budget Year +1 17/18 | 48597 786 | 143115 314 | 84743 114 | 169417 803 |
| Budget Year +2 18/19 | 51124 548 | 117121 834 | 87178 308 | 184055 261 |



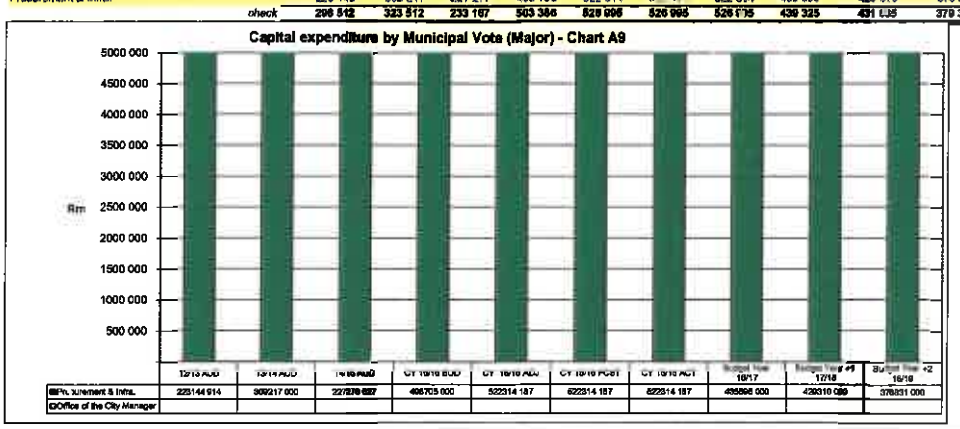

| | 12/13 AUD | 13/14 AUD | 14/15 AUD | CY 15/16 BUD | CY 15/16 ADJ | CY 15/16 FCST | CY 15/16 ACT | Budget Year 16/17 | Budget Year +1 17/18 | Budget Year +2 18/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Corporate & Human Resources | | | | | | | | | | |
| Governance | 100847 011 | 136405 597 | 151802 352 | 174962 960 | 179574 635 | 179574 635 | 179574634.8 | 190270 583 | 206932 491 | 209852 690 |
| Office of the City Manager | | | | | | | | | | |
| Sustainable Dev. & City Enterprises | 15790 666 | 16768 522 | 17215 936 | 1[illegible]34 067 | 16[illegible]9 313 | 16889 313 | 16889 313 | 15142 339 | 16559 723 | 15780 797 |
| Treasury | | | | | | | | | | |
| Health, Safety & Social Services | 57303 273 | 40419 366 | 42797 199 | 48565 399 | 44387 467 | 44387 467 | 44387 467 | 45699 261 | 46725 111 | 46306 906 |
| Procurement & Infrastructure | 281833 194 | [illegible]304 577 | 342585 462 | 220643 764 | 216514 179 | 216514 179 | 216514 179 | 212072 778 | 223485 641 | 225086 612 |

| Capital Expenditure by Standard Classification | 12/13 AUD | 13/14 AUD | 14/15 AUD | CY 15/16 BUD | CY 15/16 ADJ | CY 15/16 FCST | CY 15/16 ACT | Budget Year 16/17 | Budget Year +1 17/18 | Budget Year +2 18/19 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Corporate Services | 4 254 | 5 363 | | 450 | 450 | 450 | 450 | | | | |
| Environmental Protection | | | | | | | | | | | |
| Public Safety | | | | | | | | | | | |
| Executive & Council | 39 318 | 162 | | | | | | | | | |
| Health | | | | | | | | | | | |
| Sport and Recreation | | | | | | | | | | | |
| Community & Social Services | 3 837 | | 122 | | | | | | | | |
| Waste Management | | | | | | | | | | | |
| Budget & Treasury Office | 16 441 | 7 133 | 3 602 | 2 050 | 2 050 | 2 050 | 2 050 | 1 500 | | | |
| Waste Water Management | | | | | | | | | | | |
| Road Transport | | | | | | | | | | | |
| Electricity | | | | | | | | | | | |
| Water | 210 344 | 309 217 | 227 277 | 498 865 | 522 274 | 522 274 | 522 274 | 435 596 | 429 310 | 376 831 | |
| Housing | | | | | | | | | | | |
| Planning & Development | 11 466 | 1 637 | 2 167 | 2 181 | 2 181 | 2 181 | 2 181 | 2 229 | 2 375 | 2 516 | |
| check | 285 711 | 323 512 | 233 167 | 503 346 | 526 955 | 526 955 | 526 955 | 439 325 | 431 685 | 379 347 | |



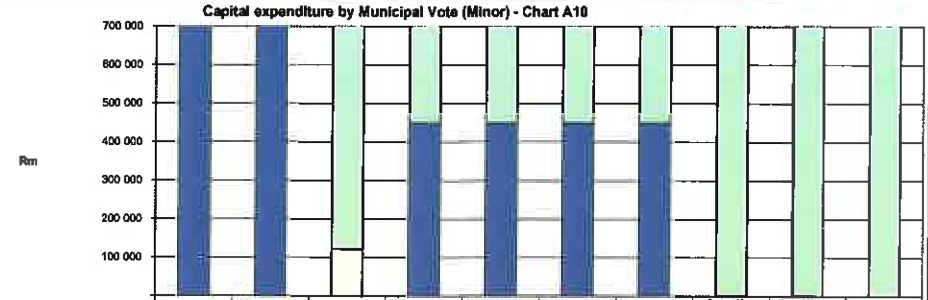

| | 12/13 AUD | 13/14 AUD | 14/15 AUD | CY 15/16 BUD | CY 15/16 ADJ | CY 15/16 FCST | CY 15/16 ACT | Budget Year 16/17 | Budget Year +1 17/18 | Budget Year +2 18/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Planning & Development | 11466 140 | 1637 000 | 2167 000 | 2181 000 | 2181 000 | 2181 000 | 2181 000 | 2229 000 | 2375000 | 2516 000 |
| Housing | | | | | | | | | | |
| Water | 210344 192 | 309217 000 | 227278 827 | 498865 000 | 522274 187 | 522274 187 | 522274 187 | 435596 000 | 429310 000 | 376831 000 |
| Electricity | | | | | | | | | | |
| Road Transport | | | | | | | | | | |
| Waste Water Management | | | | | | | | | | |
| Budget & Treasury Office | 16441 186 | 7133 000 | 3601 668 | 2050 000 | 2050 000 | 2050 000 | 2050 000 | 1500 000 | | |
| Waste Management | | | | | | | | | | |
| Community & Social Services | 3837 868 | | 121 890 | | | | | | | |
| Sport and Recreation | | | | | | | | | | |
| Health | | | | | | | | | | |
| Executive & Council | 39318 310 | 162 000 | | | | | | | | |
| Public Safety | | | | | | | | | | |
| Environmental Protection | | | | | | | | | | |
| Corporate Services | 4263 793 | 5363 000 | | 450 000 | 450 000 | 450 000 | 450 000 | | | |

| Capital Expenditure by Municipal Vote | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Corporate & Human Resources | 4 264 | 5 363 | | 450 | 450 | 450 | 450 | | | | |
| Governance | 39 318 | 162 | | | | | | | | | |
| Health, Safety & Social Services | 3 838 | | 122 | | | | | | | | |
| Sustainable Dev. & City Enterprises | 11 466 | 1 637 | 2 167 | 2 181 | 2 181 | 2 181 | 2 181 | 2 229 | 2 375 | 2 516 | 7 120 |
| Treasury | 16 441 | 7 133 | 3 602 | 2 050 | 2 050 | 2 050 | 2 050 | 1 500 | | | 1 500 |
| Office of the City Manager | | | | | | | | | | | |
| Procurement & Infra. | 223 145 | 309 217 | 227 277 | 496 705 | 522 314 | 522 314 | 522 314 | 435 596 | 429 310 | 376 831 | 1 241 737 |
| check | 298 512 | 323 512 | 233 167 | 503 346 | 526 996 | 526 996 | 526 995 | 439 325 | 431 685 | 379 347 | |



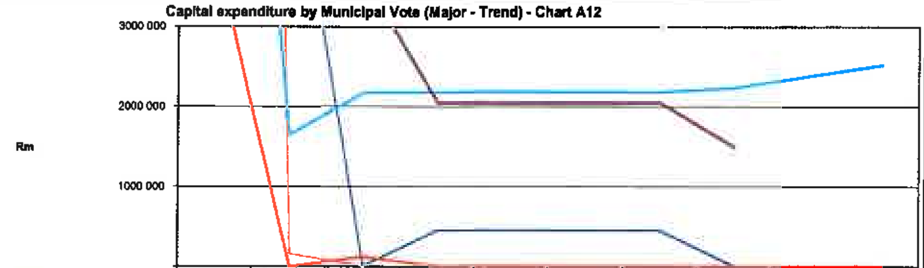

| | 12/13 AUD | 13/14 AUD | 14/15 AUD | CY 15/16 BUD | CY 15/16 ADJ | CY 15/16 FCST | CY 15/16 ACT | Budget Year 16/17 | Budget Year +1 17/18 | Budget Year +2 18/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Procurement & Infra. | 223144 914 | 309217 000 | 227278 827 | 496705 000 | 522314 187 | 522314 187 | 522314 187 | 435596 000 | 429310 000 | 376831 000 |
| Office of the City Manager | | | | | | | | | | |

## Capital expenditure by Municipal Vote (Minor) - Chart A10



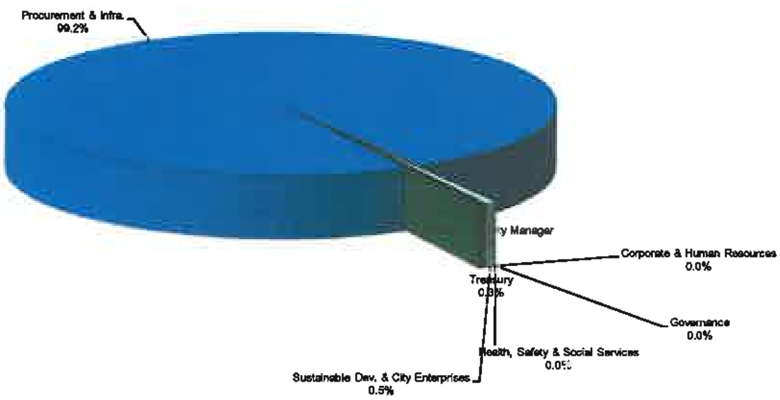

| | 12/13 AUD | 13/14 AUD | 14/15 AUD | CY 15/16 BUD | CY 15/16 ADJ | CY 15/16 FCST | CY 15/16 ACT | Budget Year 16/17 | Budget Year +1 17/18 | Budget Year +2 18/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Treasury | 16441 166 | 7133 000 | 3601 668 | 2050 000 | 2050 000 | 2050 000 | 2050 000 | 1500 000 | | |
| Sustainable Dev. & City Enterprises | 11486 140 | 1637 000 | 2167 000 | 2181 000 | 2181 000 | 2181 000 | 2181 000 | 2229 000 | 2375 000 | 2516 000 |
| Health, Safety & Social Services | 3867 659 | | 121 690 | | | | | | | |
| Governance | 39318 ..10 | 162 000 | | | | | | | | |
| Corporate & Human Resources | 4253 793 | ?363 000 | | 450 000 | 450 000 | 450 000 | 450 000 | | | |

## Capital expenditure by Municipal Vote (Major - Trend) - Chart A12

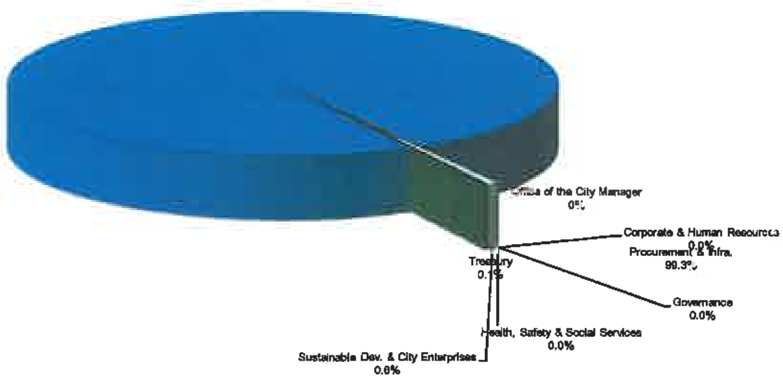



| | 12/13 AUD | 13/14 AUD | 14/15 AUD | CY 15/16 BUD | CY 15/16 ADJ | CY 15/16 FCST | CY 15/16 ACT | Budget Year 16/17 | Budget Year +1 17/18 | Budget Year +2 18/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Corporate & Human Resources | 4253 7.. | 5363 000 | | 450 000 | 450 000 | 450 000 | 450 000 | | | |
| Governance | 39318 310 | 162 000 | | | | | | | | |
| Health, Safety & Social Services | 3867 659 | | 121 690 | | | | | | | |
| Sustainable Dev. & City Enterprises | 11486 140 | 1637 000 | 2167 000 | 2181 000 | 2181 000 | 2181 000 | 2181 000 | 2229 000 | 2375 000 | 2516 000 |
| Treasury | 16441 166 | 7133 000 | 3601 668 | 2050 000 | 2050 000 | 2050 000 | 2050 000 | 1500 000 | | |
| Office of the City Manager | | | | | | | | | | |
| Procurement & Infra. | 223144 914 | 306217 000 | 227276 627 | ..6706 000 | 522314 187 | 522314 187 | 522314 187 | 435596 000 | 429310 000 | 376831 000 |

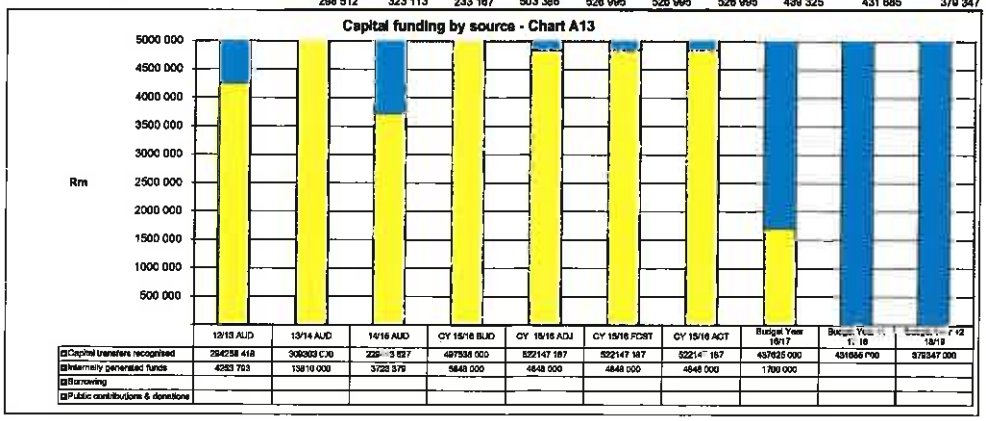
## 2008/09 Budget Year
## Capital expenditure program per vote




## 2008/09 MTREF (3 year total)
## Capital expenditure program per vote



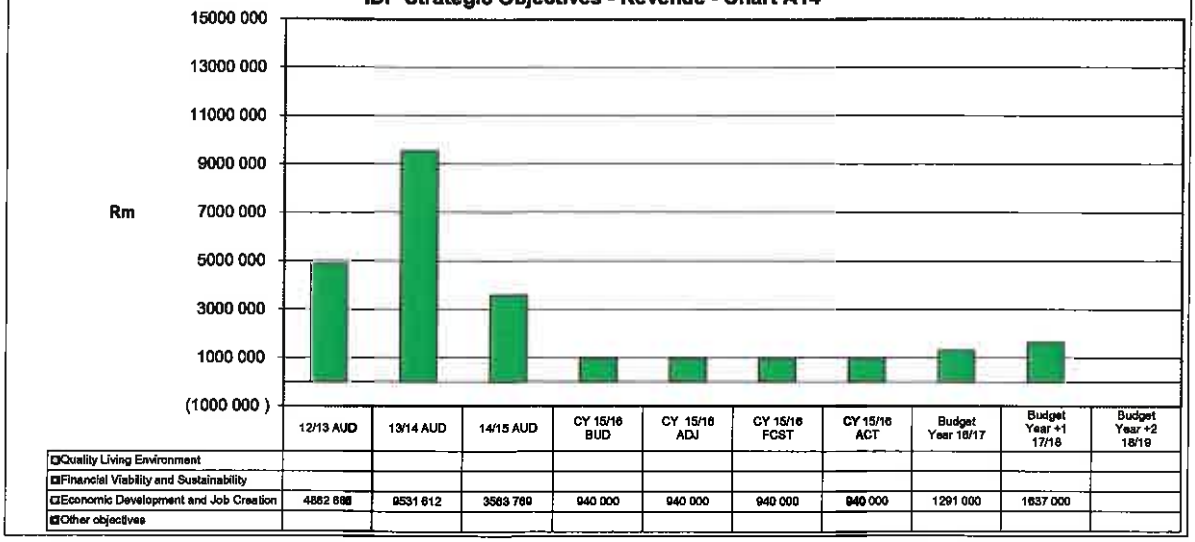
| Capital funding by source | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Public contributions & donations | | | | | | | | | | |
| Borrowing | | | | | | | | | | |
| Internally generated funds | 4 254 | 13 810 | 3 723 | 5 848 | 4 848 | 4 848 | 4 948 | 1 700 | | |
| Capital transfers recognised | 294 258 | 309 303 | 229 444 | 497 536 | 522 147 | 522 147 | 522 147 | 437 625 | 431 685 | 379 347 |
| | 298 512 | 323 113 | 233 167 | 503 386 | 526 995 | 526 995 | 526 995 | 439 325 | 431 685 | 379 347 |




| | 12/13 AUD | 13/14 AUD | 14/15 AUD | CY 15/16 BUD | CY 15/16 ADJ | CY 15/16 FCST | CY 15/16 ACT | Budget Year 16/17 | Budget Year +1 17 | Budget Year +2 18/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Capital transfers recognised | 294258 448 | 309303 C00 | 229 [illegible] 527 | 497536 000 | 522147 167 | 522147 167 | 522147 167 | 437625 000 | 431685 F00 | 379347 000 |
| Internally generated funds | 4253 703 | 13810 000 | 3723 579 | 5848 000 | 4848 000 | 4848 000 | 4848 000 | 1700 000 | | |
| Borrowing | | | | | | | | | | |
| Public contributions & donations | | | | | | | | | | |

| IDP Strategic Objective - Revenue | 12/13 AUD | 13/14 AUD | 14/15 AUD | CY 15/16 BUD | CY 15/16 ADJ | CY 15/16 FCST | CY 15/16 ACT | Budget Year 16/17 | Budget Year +1 17/18 | Budget Year +2 18/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Embracing our Cultural Diversity | | | | | | | | | | |
| Empowering our Citizens | | | | | | | | | | |
| Sustaining the Natural and Built Environment | | | | | | | | | | |
| Good Governance | 307 245 | 295 069 | 314 820 | 420 721 | 422 521 | 422 521 | 422 521 | 439 030 | 468 566 | 475 202 |
| Operations and Support Services | 59 196 | 80 620 | 150 171 | 41 468 | 37 038 | 37 038 | 37 038 | 22 854 | 20 478 | 21 686 |
| Safe, Healthy and Secure Environment | 17 140 | 1 891 | 1 729 | 1 815 | 1 815 | 1 815 | 1 815 | 1 311 | 2 022 | 2 139 |
| Other objectives | | | | | | | | | | |
| Economic Development and Job Creation | 4 863 | 9 532 | 3 564 | 940 | 940 | 940 | 940 | 1 291 | 1 637 | |
| Financial Viability and Sustainability | | | | | | | | | | |
| Quality Living Environment | | | | | | | | | | |
| *check* | 4 863 | 9 532 | 3 564 | 940 | 940 | 940 | 940 | 1 291 | 1 637 | |

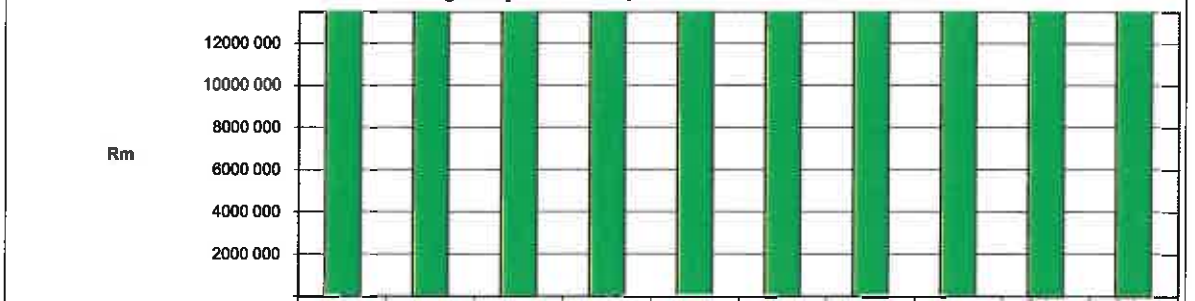
**IDP Strategic Objectives - Revenue - Chart A14**




| | 12/13 AUD | 13/14 AUD | 14/15 AUD | CY 15/16 BUD | CY 15/16 ADJ | CY 15/16 FCST | CY 15/16 ACT | Budget Year 16/17 | Budget Year +1 17/18 | Budget Year +2 18/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Quality Living Environment | | | | | | | | | | |
| Financial Viability and Sustainability | | | | | | | | | | |
| Economic Development and Job Creation | 4862 688 | 9531 612 | 3563 769 | 940 000 | 940 000 | 940 000 | 940 000 | 1291 000 | 1637 000 | |
| Other objectives | | | | | | | | | | |

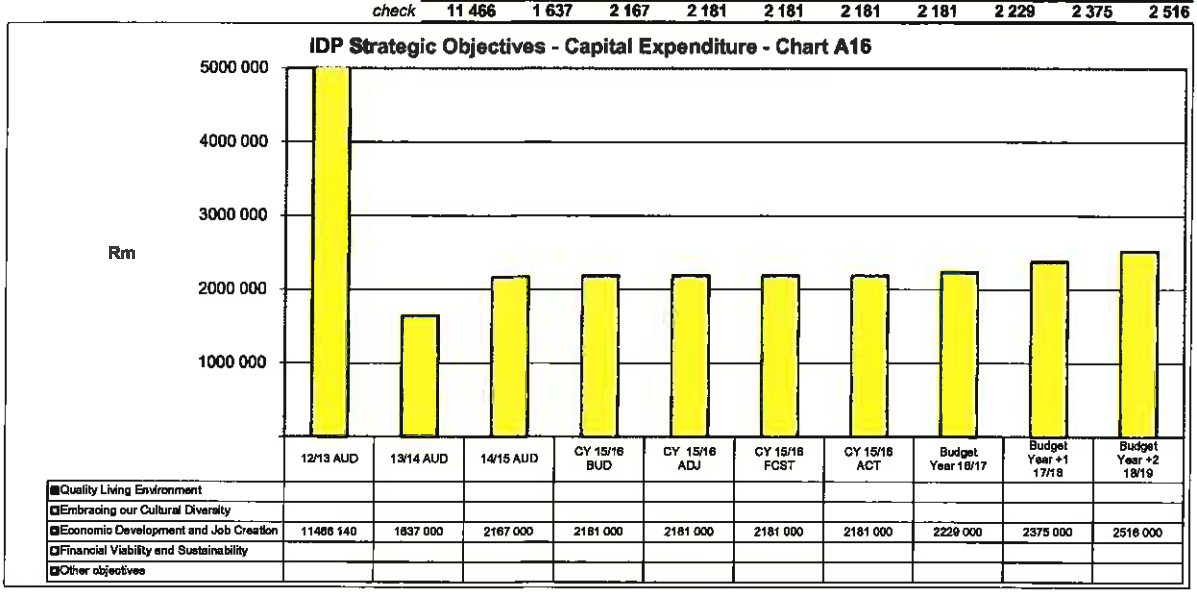
| IDP Strategic Objective - Expenditure | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Sustaining the Natural and Built Environment | | | | | | | | | | |
| Economic Development and Job Creation | 15 791 | 16 769 | 17 216 | 16 934 | 16 889 | 16 889 | 16 889 | 15 142 | 16 560 | 15 781 |
| Quality Living Environment | | | | | | | | | | |
| Safe, Healthy and Secure Environment | 57 303 | 40 419 | 42 797 | 46 565 | 44 387 | 44 387 | 44 387 | 45 899 | 46 725 | 45 307 |
| Empowering our Citizens | | | | | | | | | | |
| Embracing our Cultural Diversity | | | | | | | | | | |
| Good Governance | 100 847 | 136 406 | 151 802 | 174 953 | 179 575 | 179 575 | 179 575 | 190 270 | 205 932 | 209 853 |
| Financial Viability and Sustainability | | | | | | | | | | |
| Operations and Support Services | 279 999 | 328 305 | 342 585 | 220 544 | 216 514 | 216 514 | 216 514 | 212 073 | 223 486 | 228 087 |
| *check* | 453 940 | 521 898 | 554 401 | 458 996 | 457 366 | 457 366 | | 463 385 | 492 703 | 499 027 |

**IDP Strategic Objectives - Expenditure - Chart A15**

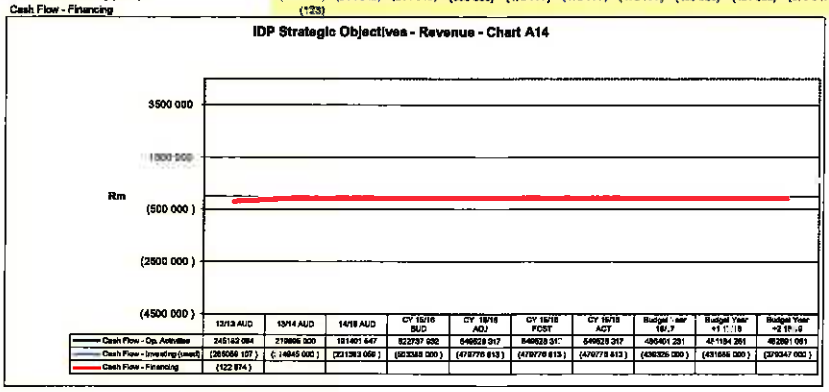



| | 12/13 AUD | 13/14 AUD | 14/15 AUD | CY 15/16 BUD | CY 15/16 ADJ | CY 15/16 FCST | CY 15/16 ACT | Budget Year 16/17 | Budget Year +1 17/18 | Budget Year +2 18/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Operations and Support Services | 279999 194 | 328304 577 | 342505 452 | 220543 764 | 216514 179 | 216514 179 | 216514 179 | 212072 778 | 223485 841 | 228086 812 |
| Financial Viability and Sustainability | | | | | | | | | | |
| Good Governance | 100847 011 | 136405 597 | 151802 352 | 174952 960 | 179574 635 | 179574 635 | 179574 635 | 190270 583 | 205932 491 | 209852 690 |
| Embracing our Cultural Diversity | | | | | | | | | | |
| Empowering our Citizens | | | | | | | | | | |
| Safe, Healthy and Secure Environment | 57303 273 | 40419 386 | 42797 199 | 46565 399 | 44387 467 | 44387 467 | 44387 467 | 45899 261 | 46725 111 | 45306 906 |
| Quality Living Environment | | | | | | | | | | |
| Economic Development and Job Creation | 15790 688 | 16768 522 | 17215 905 | 16934 087 | 16889 313 | 16889 313 | 16889 313 | 15142 339 | 16559 723 | 15780 797 |
| Sustaining the Natural and Built Environment | | | | | | | | | | |

| IDP Strategic Objective - Capital Expenditure | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Empowering our Citizens | | | | | | | | | | |
| Sustaining the Natural and Built Environment | | | | | | | | | | |
| Good Governance | 60 013 | 12 658 | 3 602 | 2 500 | 2 500 | 2 500 | 2 500 | 1 500 | | |
| Safe, Healthy and Secure Environment | 3 888 | | 122 | | | | | | | |
| Operations and Support Services | 223 145 | 309 217 | 227 277 | 498 705 | 522 314 | 522 314 | 522 314 | 435 596 | 429 310 | 376 831 |
| Other objectives | | | | | | | | | | |
| Financial Viability and Sustainability | | | | | | | | | | |
| Economic Development and Job Creation | 11 466 | 1 637 | 2 167 | 2 181 | 2 181 | 2 181 | 2 181 | 2 229 | 2 375 | 2 516 |
| Embracing our Cultural Diversity | | | | | | | | | | |
| Quality Living Environment | | | | | | | | | | |
| *check* | 11 466 | 1 637 | 2 167 | 2 181 | 2 181 | 2 181 | 2 181 | 2 229 | 2 375 | 2 516 |

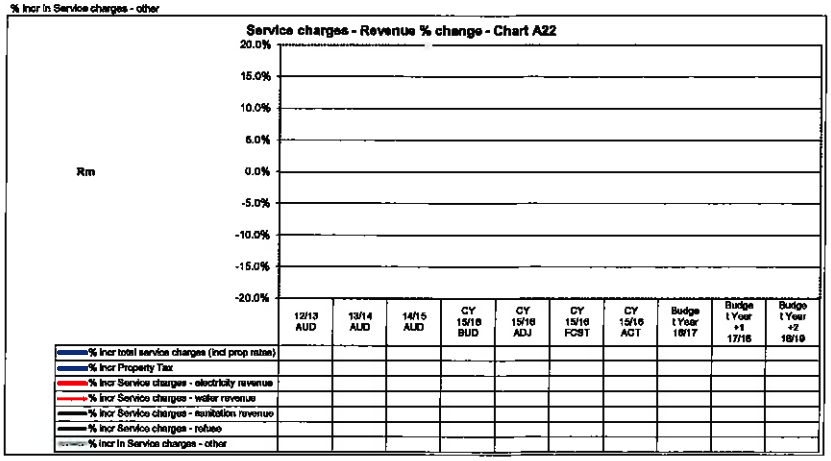


| Cash flow trend | 12/13 AUD | 13/14 AUD | 14/15 AUD | CY 15/16 BUD | CY 15/16 ADJ | CY 15/16 FCST | CY 15/16 ACT | Budget Year 16/17 | Budget Year +1 17/18 | Budget Year +2 18/19 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cash Flow - Op. Activities | 245 182 | 219 [illegible] | 191 402 | 622 738 | 549 528 | 549 528 | 549 528 | 486 401 | 484 184 | 452 591 |
| Cash Flow - Investing (used) | (286 059) | (314 [illegible] | (231 363) | (503 388) | (479 777) | (479 777) | (479 777) | (439 325) | (431 685) | (379 347) |
| Cash Flow - Financing | (123) | | | | | | | | | |

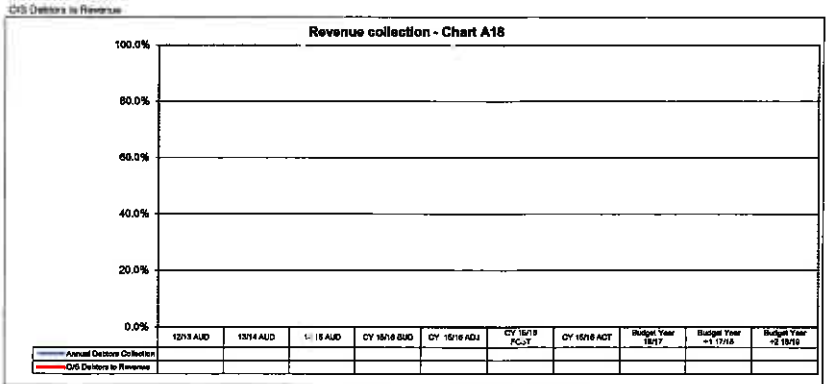


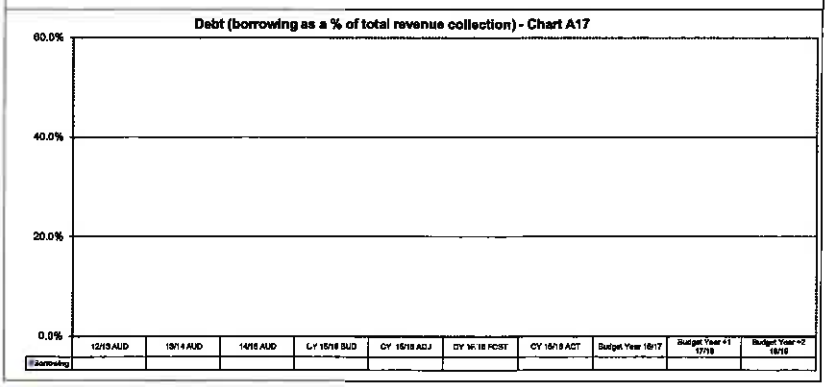

**Increases in service charges**

| | |
|---|---|
| % Incr total service charges (incl prop rates) | Need to define base in 'guidelines' |
| % Incr Property Tax | |
| % Incr Service charges - electricity revenue | |
| % Incr Service charges - water revenue | |
| % Incr Service charges - sanitation revenue | |
| % Incr Service charges - refuse | |
| % Incr in Service charges - other | |

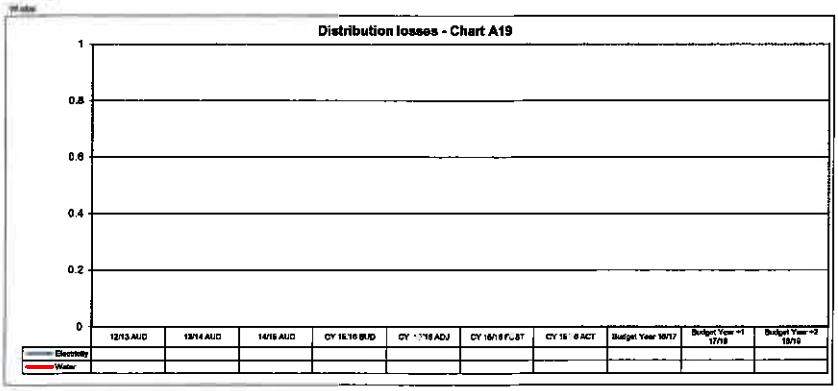



Debt
Borrowing
Annual Debtors Collection
O/S Debtors to Revenue

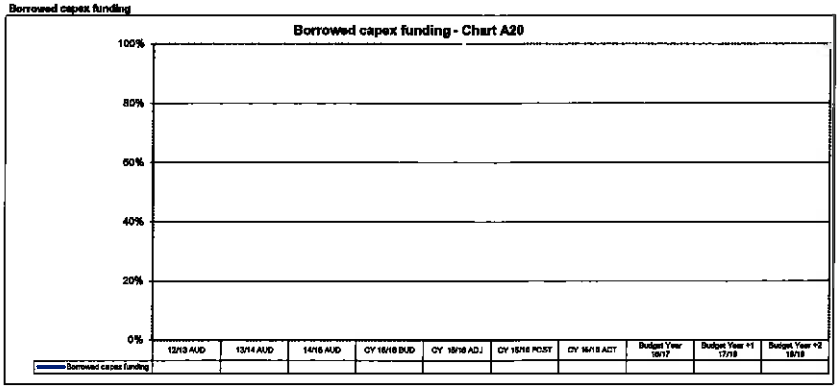


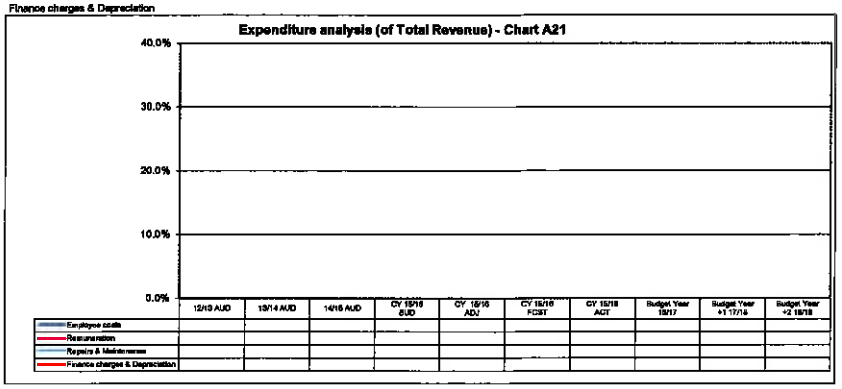
[illegible]
[illegible]
[illegible]




Borrowed capex funding




Expenditure analysis
Employee costs
Remuneration
Repairs & Maintenance
Finance charges & Depreciation



| DETAILS | NONGOMA | VAT | AMOUNT | % CHANGE | 2016-2017CHANGE | ULUNDI | VAT | AMOUNT | % CHANGE | 2016-2017CHANGE | EDUMBE | VAT | AMOUNT | % CHANGE | 2016-2017CHANGE | PONGOLA | VAT | AMOUNT | CHANGE | 2016-2017CHANGE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **WATER TARIFFS** | | | | | | | | | | | | | | | | | | | | |
| DOMESTIC | | | | | | | | | | | | | | | | | | | | |
| CURRENT 0-6kl | 0.00 | 0.00 | | | | 0.00 | 0.00 | | | | 0.00 | 0.00 | | | | 0.00 | 0.00 | | | |
| PROPOSED | 0.00 | 0.00 | | 0% | 0.00 | 0.00 | 0.00 | | 0% | 0.00 | 0.00 | 0.00 | | 0% | 0.00 | 0.00 | 0.00 | | 0.0% | 0.00 |
| | | | | | | 0.00 | 0 | 0.00 | | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | | | 0.00 |
| CURRENT 7-30kl | 4.73 | 0.66 | 5.39 | | 5.39 | 4.73 | 0.66 | 5.39 | | 5.39 | 4.73 | 0.66 | 5.39 | | 5.39 | 4.00 | 0.56 | 4.56 | | 4.56 |
| PROPOSED | 5.20 | 0.73 | 5.93 | 0.0% | 5.93 | 5.20 | 0.73 | 5.93 | 0.0% | 5.93 | 5.20 | 0.73 | 5.93 | 0.0% | 5.93 | 4.40 | 0.62 | 5.01 | 0.0% | 5.01 |
| | | | | | | | | | | | | | | | | | | | | |
| CURRENT 30-40 | 5.79 | 0.81 | 6.61 | | 6.61 | 5.79 | 0.81 | 6.61 | | 6.61 | 5.79 | 0.81 | 6.61 | | 6.61 | 5.63 | 0.79 | 6.42 | | 6.42 |
| PROPOSED | 6.37 | 0.89 | 7.27 | 0.0% | 7.27 | 6.37 | 0.89 | 7.27 | 0.0% | 7.27 | 6.37 | 0.89 | 7.27 | 0.0% | 7.27 | 6.37 | 0.89 | 7.27 | 0.0% | 7.27 |
| | | | | | | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| CURRENT > 40 | 7.18 | 1.01 | 8.19 | | 8.19 | 7.01 | 0.98 | 7.99 | | 7.99 | 7.00 | 0.98 | 7.98 | | 7.98 | 7.18 | 1.01 | 8.19 | | 8.19 |
| PROPOSED | 7.90 | 1.11 | 9.00 | 0.0% | 9.00 | 7.90 | 1.11 | 9.00 | 0.0% | 9.00 | 7.90 | 1.11 | 9.00 | 0.0% | 9.00 | 7.90 | 1.11 | 9.00 | 0.0% | 9.00 |
| | | | | | | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| [illegible] | | | | | | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| CURRENT | 6.64 | 0.93 | 7.57 | | 7.57 | 6.64 | 0.93 | 7.57 | | 7.57 | 6.06 | 0.85 | 6.91 | | 6.91 | 6.64 | 0.93 | 7.57 | | 7.57 |
| PROPOSED | 7.31 | 1.02 | 8.33 | 0.0% | 8.33 | 7.31 | 1.02 | 8.33 | 0.0% | 8.33 | 7.31 | 1.02 | 8.33 | 0.0% | 8.33 | 7.31 | 1.02 | 8.33 | 0.0% | 8.33 |
| | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| WATER CONNECTIONS: | 3 months consumption | | | | | 3 months consumption | | | | | 3 months consumption | | | | | 3 months consumption | | | | |
| Residential | 2 175.00 | 304.92 | 2482.92 | 0.0% | 2669.14 | 2 341.35 | 327.79 | 2669.14 | 0.0% | 2669.14 | 2 341.35 | 327.79 | 2669.14 | 0.0% | 2669.14 | 2 341.35 | 327.79 | 2669.14 | 0.0% | 2669.14 |
| Businesses | cost +10% | | | | | | | | | | cost +10% | | | | | cost +10% | | | | |
| | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 |
| METER TEMPERING: | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 |
| First Offence / ILLEGAL FEE | 1372.88 | 192.20355 | 1565.09 | 0.0% | 1565.09 | 1 372.63 | 192.20 | 1565.09 | 0% | 1565.09 | 1 372.63 | 192.20 | 1565.09 | 0% | 1565.09 | 1 372.63 | 192.20 | 1565.09 | 0.0% | 1565.09 |
| Second Offence / ILLEGAL FEE | 2745.77 | 384.4071 | 3130.17 | 0.0% | 3130.17 | 2 745.77 | 384.41 | 3130.17 | 0.0% | 3130.17 | 2 745.77 | 384.41 | 3130.17 | 0.0% | 3130.17 | 2 745.77 | 384.41 | 3130.17 | 0.0% | 3130.17 |
| Third Offence | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 |
| | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 |
| WATER RECONNECTION FEE: | 138.35 | 19.37 | 157.72 | 0.0% | 157.72 | 138.35 | 19.37 | 157.72 | 0.0% | 157.72 | 138.35 | 19.37 | 157.72 | 0.0% | 157.72 | 138.35 | 19.37 | 157.72 | 0.0% | 157.72 |
| | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 |
| WATER TANKERS: loads | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 |
| Rate per kiloliter (Portable Water) | 8.28 | 1.16 | 9.44 | 0.0% | 9.44 | 8.28 | 1.16 | 9.44 | 0.0% | 9.44 | 8.28 | 1.16 | 9.44 | 0.0% | 9.44 | 8.28 | 1.16 | 9.44 | 0.0% | 9.44 |
| | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 |
| Other Consumables | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 |
| Where no working water meter is installed on which the property is occupied | 135.99 | 19.03825 | 155.03 | 0.0% | 155.03 | 135.9875 | 19.03825 | 155.03 | 0.0% | 155.03 | 135.9875 | 19.03825 | 155.03 | 0.0% | 155.03 | 135.9875 | 19.03825 | 155.03 | 0.0% | 155.03 |
| Businesses | 449.35 | 62.909 | 512.26 | 0.0% | 512.26 | 449.35 | 62.909 | 512.26 | 0.0% | 512.26 | 449.35 | 62.909 | 512.26 | 0.0% | 512.26 | 449.35 | 62.909 | 512.26 | 0.0% | 512.26 |
| STAND ALONE/ DEDICATED SCHEMES | cost +10% | | | | | | | | | | cost +10% | | | | | cost +10% | | | | |
| | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | | | 0.00 | | 0.00 | 0 | | 0.00 | | 0.00 | 0 | | 0.00 | | 0.00 | 0.00 | | 0.00 | | 0.00 |
| **SEWERAGE CHARGES** | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| SEWERAGE CHARGES | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| CURRENT (Vat inclusive) | 59.76 | 8.37 | 68.13 | | 68.13 | 59.76 | 8.37 | 68.13 | | 68.13 | 0.00 | 0.00 | 0.00 | | 0.00 | 59.76 | 8.37 | 68.13 | | 68.13 |
| PROPOSED | 70.95 | 9.93 | 80.88 | 0.0% | 80.88 | 70.95 | 9.93 | 80.88 | 0.0% | 80.88 | 0.00 | 0.00 | 0.00 | | 0.00 | 70.95 | 9.93 | 80.88 | 0.0% | 80.88 |
| | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| SEWER EXCESS | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| CURRENT (Vat inclusive) | 2.69 | 0.37625 | 3.06 | | 3.06 | 2.69 | 0.37625 | 3.06 | | 3.06 | 0 | 0.00 | 0.00 | | 0.00 | 2.69 | 0.37625 | 3.06 | | 3.06 |
| PROPOSED | 3.26 | 0.46 | 3.71 | 0.0% | 3.71 | 3.25 | 0.46 | 3.71 | 0.0% | 3.71 | 0 | 0.00 | 0.00 | | 0.00 | 3.25 | 0.46 | 3.71 | 0.0% | 3.71 |
| | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| VACUUM TANK SERVICE per Skl OR PART THEREOF | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 |
| Normal week days | 125.35 | 17.5483 | 142.89 | 0.0% | 142.89 | 125.35 | 17.5483 | 142.89 | 0.0% | 142.89 | 125.35 | 17.5483 | 142.89 | 0.0% | 142.89 | 125.35 | 17.5483 | 142.89 | 0.0% | 142.89 |
| Weekends and Public Holidays | 438.71 | 61.41905 | 500.13 | 0.0% | 500.13 | 438.71 | 61.41905 | 500.13 | 0.0% | 500.13 | 438.71 | 61.41905 | 500.13 | 0.0% | 500.13 | 438.71 | 61.41905 | 500.13 | 0.0% | 500.13 |
| Rate per klo | 5.91 | 0.82775 | 6.74 | 0.0% | 6.74 | 5.91 | 0.82775 | 6.74 | 0.0% | 6.74 | 5.91 | 0.82775 | 6.74 | 0.0% | 6.74 | 5.91 | 0.82775 | 6.74 | 0.0% | 6.74 |
| | | 0 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 |
| STAND ALONE/ DEDICATED SCHEMES | cost +10% | | | | | | | | | | | | | | | cost +10% | | | | |
| | | | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 |
| **WATER DEPOSIT** | | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 |
| WATER DEPOSIT | | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 | 0 | 0.00 | 0.00 | | 0.00 |
| DOMESTIC | ESTIMATED TARRIF OF R250 FIXED | | | | | ESTIMATED TARRIF OF R250 FIXED | | | | | ESTIMATED TARRIF OF R250 FIXED | | | | | ESTIMATED TARRIF OF R250 FIXED | | | | |
| NON DOMESTIC | AVERAGE MONTH WATER SERVICES | | | | | AVERAGE MONTH WATER SERVICES | | | | | AVERAGE MONTH WATER SERVICES | | | | | AVERAGE MONTH WATER SERVICES | | | | |
| | | | 0.00 | | 0.00 | | | 0.00 | | 0.00 | | | 0.00 | | 0.00 | 0 | | 0.00 | | 0.00 |
| GENERAL TARRIFS: | | | 0.00 | | 0.00 | | | 0.00 | | 0.00 | | | 0.00 | | 0.00 | 0 | | 0.00 | | 0.00 |
| METER TESTING | cost +10% | | | | | cost +10% | | | | | cost +10% | | | | | cost +10% | | | | |
| TENDER FEE | 189.20 | 26.49 | 215.69 | 0.0% | 215.69 | 189.20 | 26.49 | 215.69 | 0.0% | 215.69 | 189.20 | 26.49 | 215.69 | 0.0% | 215.69 | 189.20 | 26.49 | 215.69 | 0.0% | 215.69 |
| INDONSA HALL HIRE | 626.73 | 87.74 | 714.47 | 0.0% | 714.47 | 626.73 | 87.74 | 714.47 | 0.0% | 714.47 | 626.73 | 87.74 | 714.47 | 0.0% | 714.47 | 626.73 | 87.74 | 714.47 | 0.0% | 714.47 |
| INDONSA DEPOSIT REFUNDABLE | 250.69 | 35.10 | 285.79 | 0.0% | 285.79 | 250.69 | 35.10 | 285.79 | 0.0% | 285.79 | 250.69 | 35.10 | 285.79 | 0.0% | 285.79 | 250.69 | 35.10 | 285.79 | 0.0% | 285.79 |
| R/D CHEQUE | 100.51 | 14.07 | 114.58 | 0.0% | 114.58 | 100.51 | 14.07 | 114.58 | 0.0% | 114.58 | 100.5125 | 14.07 | 114.58 | 0.0% | 114.58 | 100.51 | 14.07 | 114.58 | 0.0% | 114.58 |
| SEWER POND DUMP SITE PER LOAD | 66.22 | 9.27 | 75.49 | 0.0% | 75.49 | 66.22 | 9.27 | 75.49 | 0.0% | 75.49 | 66.22 | 9.27 | 75.49 | 0.0% | 75.49 | 66.22 | 9.27 | 75.49 | 0.0% | 75.49 |
| FAX | 2.37 | 0.33 | 2.70 | 0.0% | 2.70 | 2.37 | 0.33 | 2.70 | 0.0% | 2.70 | 2.37 | 0.33 | 2.70 | 0.0% | 2.70 | 2.37 | 0.33 | 2.70 | 0.0% | 2.70 |
| CLEARANCE CERTIFICATE | 11.83 | 1.6555 | 13.48 | 0.0% | 13.48 | 11.83 | 1.6555 | 13.48 | 0.0% | 13.48 | 11.83 | 1.6555 | 13.48 | 0.0% | 13.48 | 11.83 | 1.6555 | 13.48 | 0.0% | 13.48 |
| JET A1 AVIATION FUEL | | | | | | 11.62 | | 12.65 | | 13.25 | | | | | | | | | | |
| 97 GAS AVIATION FUEL | | | | | | 14.85 | | 16.16 | | 16.99 | | | | | | | | | | |

# QUALITY CERTIFICATE

I, J.H. de Klerk, Municipal Manager of Zululand District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Date: 30/03/2016

J.H. de Klerk
Municipal Manager
Zululand District Municipality (DC 26)

## 9. Overview of the Budget Process

### Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

### Schedule of Key Deadlines relating to budget and IDP process [MFMA s 21(1) (b)]

The IDP and Budget time schedule of the 2016/2017 budget cycle was approved by Council on August 2015, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

The following public budget and IDP meetings were held throughout Zululand and all members of the public were urged to attend.

| Town/Sector |
|---|
| Pongola |
| Edumbe |
| Vryheid |
| Ulundi |
| Nongoma |

**Process used to integrate the review of the IDP and preparation of the Budget**

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2015 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

- **Stakeholders involved in consultations**

The tabled and final budget will be provided to National Treasury and Provincial Treasury for their consideration in line with S23 of the MFMA.

- **Process and media used to provide information on the Budget to the community**

There are budget and IDP meetings to be held throughout Zululand and all members of the public were urged to attend.

- **Methods employed to make the Budget document available (including websites)**

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2016/2017), advertisements will be placed in newspapers. In compliance with S22 of the MFMA, the Budget documentation is published on the municipality's website.

# 10OVERVIEW OF ANNUAL BUDGET ALIGNMENT WITH IDP

## Integrated Development Plan Review Process

The Integrated Development Plan (IDP) Review Process is a vehicle through which Municipalities prepare strategic development plans called Integrated Development Plans for a five-year period. Because service delivery is progressive in nature, the IDP must be reviewed annually to keep up with the evolving nature of communities.

The Zululand District Municipality will embark on its IDP Review of the Second 5 Year cycle of IDPs which commenced from the 2016/17 - 2020/2021 financial years.

## Legal Status

The IDP is a legislative requirement, has a legal status and therefore supersedes all other plans that guide development at local government level.

## ❖ Vision

We are the Zululand region and proud of our heritage. We are mindful of the needs of the poor and we seek to reflect the aspirations of our communities. We are committed to responsible and accountable actions, tolerance and concern for racial harmony, the protection of our environment, and the strengthening of the role of women and youth. We will strive to improve the quality of life in Zululand by providing sustainable infrastructure, promoting economic development and building capacity within our communities. " We serve our people."

## ❖ Mission

To create an affluent district by:

- Provision of optimal delivery of essential services;
- Supporting sustainable local economic development; and
- Community participation in service delivery

## ❖ Core Values

- Transparency
- Commitment
- Innovation
- Integrity
- Co-operation

**The above vision strategic focus areas of the Zululand District Municipality are:**

- To facilitate the delivery of sustainable infrastructure and services
- To promote economic development
- To promote social development

**Zululand District Municipality (Key Performance Areas)**

These focus areas are broken down to objectives and strategies, which is used to set KPIs for the measurement of the Municipality's performance, and progress with its service delivery mandate. It is important to note that the national KPAs as set that relate to:

- community participation,
- good governance,
- municipal transformation
- And financial viabilityisconsidered as of a crosscutting nature and therefore forms an integral part of each of the three/strategic focus areas.

## 11. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

### 1. KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on supporting table SA 8.

### 2. MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

- **Revenue for each vote:** Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- **Revenue for each source:** Table A4Budgeted Financial Performance (revenue and expenditure)

**Provision of free basic services:**

More details are provided in Table A10 Basic service delivery measurement.

## 12. OVERVIEW OF THE BUDGET-RELATED POLICIES

The following budget policies were taken into account when preparing for budget documentation:

Financial Plan
Credit control and Tariff Bylaws
Fixed Asset Management Policy
Banking and Investment Policy
Risk Management Policy
IT Policy
Supply Chain Management Policy
Insurance policy

### CREDIT CONTROL AND TARIFF BYLAWS

The Municipal System Act requires Council to adopt a Tariff Policy. The general financialmanagement functions covered in section 62 of the MFMA includes the implementation of atariff policy. Specific legislation applicable to each service has been taken into considerationwhen determining this policy.This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government:Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law.
Tariff policy on Water and Tariff Policy on Sanitation are included in our approved Credit Control and Debt Collection Policy

### BANKING AND INVESTMENT POLICY

The underlying cash is managed and invested in accordance with the Municipality's approved Cash Management and Investment Policy, which is aligned with National Treasury's municipal investment regulations dated 01 April 2005.

### SUPPLY CHAIN MANAGEMENT POLICY

Section 111 of the MFMA requires each Municipality and municipal entity to adopt andimplement a supply chain management policy, which gives effect to the requirements of theAct. The Municipality's Supply Chain Management Policy was approved by Council.The recommended adjustments to the policy is to align the policy with the new PreferentialProcurement Regulations, and to streamline the policy to include best practices as advised by staff of the Provincial Government following their review of the policy.

### ASSET MANAGEMENT POLICY

The aim of the policy is to ensure that the assets of the municipality are properly managed and accounted for.

**IT Policy**

The installation of the municipality's information technology (IT) network represents a significant capital outlay, and the objective of this policy is therefore to ensure that this investment in modern technology is properly managed.

**Risk Management Policy**

The objective is to review the effectiveness of the municipality's financial risk management strategies, with specific reference to the effectiveness with which the municipality's financial and other policies are being implemented.

Review the effectiveness of the municipality's other operational risk management strategies, including environmental risks, risks relating to the safety and well-being of the municipality's employees and risks relating to inadequate training and functional capacitation of the municipality's employees.

Identify and assess the significance of any risks not covered by existing risk management strategies, and formulate means of addressing such risks.

**Insurance policy**

This insurance policy is aimed at ensuring that all assets, Councillors, employees and third parties are insured economically and adequately at all times.

**Financial Plan**

The purpose of the financial plan is to set out details of the financial issues that need to be addressed in a financial year. It is meant to be a tool to highlight any financial shortcomings

**Indigent's policy and budget implementation and management policy** are in progress, by the time of approval of the annual budget they were not on the final stage.

## 13. OVERVIEW OF BUDGET ASSUMPTIONS

### Expenditure

Salaries and Allowances

It is assumed that salaries of employees and councillors will in terms of the National Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2016/2017namely:
Salary increase based on CPIX 5.7% notch increases for qualifying employees. Some allowances for Councillors were cut for the 2016/17 financial year e.g. Cell phone allowances

### General expenditure

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2016/2017 will be completed during the financial year as there were budgeted for, the depreciation of such projects as per general recognized accounting practice (GRAP) is also taken in to account.

The depreciation for 2016/2017 is projected because there are projects that will be capitalised to assets which are still in work in progress. That will accelerate the depreciation expense. The depreciation will be funded by our reserves.

General expense consist of all expenses that are not allocated specific space in the template, that is why it will be seen to be more than 10%.

### Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained and there will be an increase on its spending. No major breakages will take place during the financial year. Our repairs and maintenance are mainly contracted therefore; they do not include employee related and other materials costs. Major part of PPE net asset value constitutes of WIP that is not due for repairs and maintenance

### Finance costs

It is assumed that interest is not allocated for since we pay no interest during the financial year.

**Bulk Purchases**
It is assumed that electricity tariffs of Eskom will increase by 9.4% as from 1 July 2016, as approved by NERSA.

**Depreciation and Asset impairment**
Budget for depreciation and asset impairment is based on 2015/16 actual results

**Contracted services**
Contracted services include all services are contracted and also repairs and maintenance since our repairs and maintenance are provided external. In terms of proper assignment of variable cost for vehicles allocated to rural schemes certain portion of Operation of Rural Schemes budget has been allocated to correct votes

**Bank charges**
Bank charges are classified in SA1 as general expenses

**Income**

**Collection rate for municipal services**

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate. In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 95%. Adequate provision is made for non-recovery.
It is assumed that in 2017/2018 and 2018/2019 the collection will be 90% and 90% respectively.

**Sale of water and sewerage fees**

There will be no tariff increases for the budget year. The budget was also based on the realistic billing figures and the projection was made.
it is agreed that the increase seems to be a bit unrealistic as compared to tariffs, the reason is that even though the tariffs have increased there are problems looking at the current trend that result in our billing to be not as budgeted, as a result municipality decided to make a projection based on the actual billing in both water and sanitation.

## INTEREST ON INVESTMENTS

Interest Income is expected to decrease due to accelerated project implementation which reduces funds available for investment.MIG and WSIG have multi-year contracts and there are no delays in projects implementation. The investment to financial institutions depends on the interest rate of that institution during that period.

## Rental facilities

The 2016/17 budget of R 88 000 for Rental of facilities and equipment was based on signed contractual agreements

## Other revenue

Other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fee, indonsa hall hire, indonsa deposit refundable etc. The other potion of revenue is not collectable revenue but the funds that will be used to cater for the expenses other than those funded by grants and also to cater for backlog depreciation and provision of doubtful debts.

## Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2016/2017financial year.

## FINANCIAL POSITION

### Property Plant and Equipment

It is assumed that looking at our current funding there will be an increase in addition to PPE in 2016/2017 as compared to 2015/2016.

### Long –term Receivables

It is assumed that taking in to account the current movement there will be decrease in 2016/2017 long term receivables.

### Intangible Asset

It is assumed that the Intangible asset will increase with R 12 000as the net movement after taking into account the amortisation amount and the payments to software licences for the year over the three year period.

**Call Investment Deposits**
For 2015/16financial year going forward, it is assumed that there will be a decrease because of acceleration in implementation of projects so no cash will be available for investment.

**Inventory**
The inventory level is assumed to decrease in the next financial year based on the current stock level and 2014-2015 audited financial year

**Trade and other payables from exchange transactions**
Looking at the systems being in place and the system to be implemented, it is more likely that our payables will decrease in the 2016/2017and in the other two outer years.

**Consumer Debtors**
It is assumed that looking at our rate of collection and debtor's age analysis it is more likely that there will be an increase in consumer Debtors.

**Consumer deposit**
If we are looking at 6 months movement, it gives us a decrease in consumer deposit. A decrease is the net movement between new accounts and consumers who defaulted. There is proposed new method of how to deal with the consumer deposits but it is still at draft stage.

**Transfers and grants – capital**
The Division of Revenue Act has gazetted all capital grants to be received.
Other Grants
The following grants are gazetted by provincial treasury in terms of section 30(2) of Division of revenue bill 2016.
Shared services and Art centre subsidies (Indonsa Grant)

**Cash flow**

The assumed collection rate based on the current collection level is 95% of billable revenue, taking into account that there are debtors paying for 2015/2016 debts. The figure for other revenue is assumed based on the last financial year AFS and current collection.
All other activities are assumed based on the previous financial statements information and talking into account the current movements.

In terms circular 58 a municipality must show the anticipated reclaimed VAT under 'current assets' on its Budgeted Statement of Financial Position (Table A6), which would flow through to the Budgeted Cash Flow (Table A7) (i.e. the reclaimed VAT

does not get recorded as 'own revenue' on the Budgeted Statement of Financial Performance, but as a cash receipt on the Budgeted Cash Flow);

## 14 OVERVIEW OF BUDGET FUNDING

SUMMARY

The operating budget for 2016/2017 to 2018/2019 will be financed as follows:

| | 2016/2017 | 2017/2018 | 2018/2019 |
|---|---|---|---|
| Provincial and National Operating Grants | 353 749 000 | 383 578 000 | 414 855 000 |
| Depreciation Reserve | 45 761 000 | 48 598 000 | 51 125 000 |
| Accumulated Surplus | 42 097 000 | 35 934 000 | 6 659 000 |
| Water and sewerage charges | 19 230 000 | 20 478 000 | 21 686 000 |
| Rental Income | 88 000 | 93 000 | 99 000 |
| Interest Earned | 2 000 000 | 2 000 000 | 2 124 000 |
| **Total Operating Revenue excl. Capital Transfers** | 465 086 000 | 492 703 000 | 499 027 000 |

The capital budget for 2016/2017 to 2018/2019 will be financed as follows:

| | 2015/2016 | 2016/2017 | 2018/2019 |
|---|---|---|---|
| Own Funds | 1 700 000 | | |
| Grants | 437 625 000 | 431 685 000 | 379 347 000 |
| **Total Capital Budget** | **439 325000** | **431,685,000** | **379,347,000** |

The SA10 is detailing the funding in terms of grants

**Reserves**
The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

**Sustainability of municipality**
The way that the budget is funded will ensure that the municipality will be sustainable on the short term.

**Impact on tariffs**
The way that the budget is funded will ensure that a 0% increase on tariffs is sustainable, but municipality is still working on how the tariffs can be addressed and find the equitable way of balancing the tariffs. The municipality has no control over the increases of electricity tariffs and the 9.4% increase in electricity tariffs of Eskom; will have a negative impact on the local economy. Water, sewerage together with the sundry tariffs are listed in tariffs schedule.

**Collection Rate**
Income levels for service charges and rates for the budget year are based on the following
Collection rates
Water 95%
Sanitation 95%

**Planned savings and efficiencies**
The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:
Telephone costs
Overtime
Non priority projects

**Investments**

Particulars of monetary investments that is projected for 2015/2016:
Investments Amount

| | |
|---|---|
| Absa | R 30,000,000 |
| **TOTAL** | **R 30,000,000** |

**Planned proceeds of sale of assets**
No significant revenue is expected from the sale of redundant assets.

**Planned use of previous year's cash backed accumulated surplus**
The previous year's surplus is cash backed.

**New borrowings**
There are no new borrowings proposed.

## 15. EXPENDITUREALLOCATIONS AND GRANT PROGRAMMES

Particulars of budgeted allocations and grants
Please refer to Supporting Table SA19: Expenditure on transfers and grant programme.

## 16. ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY

Please refer to Supporting Table SA21 Transfers and grants made by the municipality.

## 17. COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS

Costs to Municipality:
Councillors

| | |
|---|---|
| Speaker (1) | R 643,204 |
| Executive Mayor (1) | R 785,483 |
| Deputy Executive Mayor (1) | R 388,961 |
| Executive Committee (4) | R 2,378,295 |
| Other Councillors (28) | R 2,205,020 |
| | R **6,400,963** |

**Senior Managers**

| | |
|---|---|
| Municipal Manager | R 1,510,845 |
| Chief Financial Officer | R 1,264,227 |
| Director: Corporate Services | R 1,257,143 |
| Director: Community Services | R 1,253,236 |
| Director: Technical Services | R 1,267,930 |
| Director: Planning | R 1,264,132 |
| | **R 7,817,513** |

All other staff **R 153 508 000**

Number of Councillors **35**
Senior Managers **6**
Details of employee numbers can be obtained on Supporting Table SA24: Summary ofpersonnel numbers.

## 18. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

The monthly targets for revenue and expenditure are provided in Supporting Table SA25
Budgeted monthly revenue and expenditure.The monthly targets for cash flows are provided in Supporting Table SA30 Budgeted monthlycash flow.

## 19. CAPITAL SPENDING DETAIL

Information/detail regarding capital projects by vote is provided in Supporting Table SA36: Detailed capital budget.

## 20. LEGISLATION COMPLIANCESTATUSES

Zululand District Municipality complies in general with legislation applicable tomunicipalities.

- **In year reporting**

  Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) is progressively improving.

- **Internship programme**

  The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

- **Budget and Treasury Office**

  The Budget and Treasury Office has been established in accordance with the MFMA.

- **Audit Committee**

  The Audit Committee has met three times already this financial year compared to four times per financial year as legislated.

- **Annual Report**

  The Final annual report was approved at the end of March 2016 and is 100% Complete.

## 21 Table A10 Basic service delivery measurement

The information in the A10 is provided or taken from the municipality WSDP for 2016/2017. The Zululand district municipality is operating in the area that is dominated by rural areas, most households seems to be indigent as were are in the process of compiling the register, the households that are getting billed are people from small urban areas, so the number of households with access to water will increase but not correlating with the increase in service charges.

## 22 contracts having future budgetary implications

In terms of Zululand District Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid evaluation and adjudication committees must obtain formal financial comments from the financial Management Division of the Treasury Department.

## 23 External mechanisms

The details of external mechanisms are listed in SA32